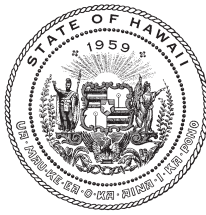


2001



Form N-13

STATE OF HAWAII — DEPARTMENT OF TAXATION

Hawaii Resident Income Tax Forms and Instructions

*For use by taxpayers who have less than \$100,000 taxable income,
DO NOT itemize their deductions, and DO NOT claim adjustments to income*

For taxpayers claiming the new tax credit for residential construction and remodeling costs, file either Form N-11 or Form N-12.

THIS PACKAGE CONTAINS: Form N-13 Hawaii Individual Income Tax Return — Resident; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Application For Automatic Extension of Time To File Hawaii Individual Income Tax Return; **Form N-200V** Individual Income Tax Payment Voucher; **Hawaii Taxpayer Bill of Rights**; and **Tax Facts No. 95-1**, All About the Hawaii Use Tax

MESSAGE FROM THE DIRECTOR



E-file Form N-13 via the Internet!

Form N-13 filers have the option of filing their 2001 individual income tax return electronically via the State's Internet portal at www.eHawaiiGov.org

For more information on the electronic filing of Form N-13, and for other e-file opportunities, visit the Department's website at www.state.hi.us/tax

Preparing tax returns is a once a year event for most taxpayers, and now is the time to catch up on tax law changes, organize your records, and prepare your tax return. This is not an easy task but it is an important one, and we appreciate the effort you make to file a timely and accurate return each year.

Hawaii's practice of adopting many of the federal income tax provisions has made it easier for most people to prepare their Hawaii return. However, the law does change from year-to-year, and those changes are complex. We have provided a list of changes that may affect you on page 2.

I'd also like to make the following suggestions to help ensure a problem-free return:

- Check all mathematical calculations and make sure that all entries are on the correct line before sending in your return. Mistakes may bring requests for clarification and may delay refunds.
- Mail your return as soon as possible to avoid delays due to the number of tax returns filed close to the filing deadline.
- Use the preprinted name and address label and preaddressed envelope if you receive them. Both help to prevent mistakes and to assist in processing refunds faster.
- Keep a copy of your tax return and any worksheets used to prepare it to assist you in preparing your return next year or in case a question should arise.

Hawaii tax forms and information are now available at:

Website: www.state.hi.us/tax

Forms by Fax/Mail: 808-587-7572 or toll-free 1-800-222-7572

State of Hawaii 2001 Tax Information CD

Consumer Dial: 808-587-1234, and press 7700 (recorded tax information only)

Finally, suggestions from taxpayers have been very helpful to us in the past. We have used many of the suggestions and sincerely thank those of you who have taken the time to send them to us. If you have a suggestion, please send it to me by e-mail to Director_Office@tax.state.hi.us or by mail at the Department of Taxation, P.O. Box 259, Honolulu, Hawaii, 96809-0259.

A handwritten signature in cursive script that reads "Marie Y. Okamura".

MARIE Y. OKAMURA
Director of Taxation

DUE DATE: APRIL 20, 2002

State of Hawaii
Department of Taxation
P.O. Box 3559
Honolulu, Hawaii 96811-3559
(See page 7 for correct filing address)

Changes for 2001

- For taxpayers claiming the new tax credit for residential construction and remodeling costs, file either Form N-11 or Form N-12.
- For taxable years beginning after December 31, 2000 (and before January 1, 2002) the income tax rates are reduced from 1.6% to 8.75% of taxable income to 1.5% to 8.5% of taxable income. (Act 157, SLH 1998)
- Provides a \$1 general income tax credit for 2001. (Act 119, SLH 2001)
- Adopts the federal provision relating to the individual retirement account limitations. (Act 199, SLH 2001)
- Adopts the federal provision which extends the medical savings account program (renamed as Archer MSA) through 2002. (Act 199, SLH 2001)
- Provides a nonrefundable 4% income tax credit for renovation costs incurred to provide a commercial building with technology-enabled infrastructure. (Act 221, SLH 2001)
- Losses sustained from the sale of stocks or other interests issued through the exercise of the stock options or warrants granted by a qualified high technology business are deductible for Hawaii income tax purposes. (Act 221, SLH 2001)
- Expenses for royalties and other income derived from any patents, copyrights, and trade secrets by an individual or a qualified high technology business are deductible. (Act 221, SLH 2001)
- A qualified high technology business may apply to the Department of Taxation to sell its unused net operating loss carryover to another taxpayer. (Act 297, SLH 2000)
- Provides a refundable 4% income tax credit for qualifying costs incurred and paid by farmers or ranchers for a qualified water storage facility. (Act 293, SLH 2001)
- Provides a nonrefundable income tax credit for contributions of in-kind services by contractors for the repair and maintenance of public schools equal to 10% of the value of the services contributed. (Act 309, SLH 2001)
- Contribution of \$2 (\$4 if filing a joint return and your spouse wants to contribute) may be made to the Hawaii school-level minor repairs and maintenance special fund. (Act 311, SLH 2001)

Important Reminders for 2001

- If you are unable to file by April 20, 2002, you may request an extension to file Form N-13 on Hawaii Form N-101A. You may use federal Form 4868 instead of Form N-101A by substituting the appropriate amounts for Hawaii income tax purposes. Also, any reference to U.S. should be crossed off and replaced with Hawaii.
- Please complete all required entries on your tax return. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries.
- Line 13 on Form N-13 MUST be filled in. Failure to do so could cause delays in processing your return.
- If you receive military reserve or Hawaii national guard duty pay, you should file Form N-11, N-12, or N-15 to claim the \$1,750 exclusion.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN.
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail in your return on or before April 20, 2002.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

Items To Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted on page 38.
- *Tax Facts* is a Department of Taxation initiative for getting information to the public on tax topics which may be applicable or of interest to you. The *Tax Facts* issue reprinted on page 39 covers the use tax which is one of the least understood taxes in Hawaii. Many taxpayers are not aware they may be subject to the use tax if they buy a mail order catalog product or purchase goods, including a car, outside of Hawaii.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.

STATE OF HAWAII — DEPARTMENT OF TAXATION

RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2.....	Wage and Tax Statement.....	HW-2.....	Yes
W-4.....	Employee's Withholding Allowance Certificate.....	HW-4.....	No
W-10.....	Dependent Care Provider's Identification and Certification	HW-16.....	No
1040	U.S. Individual Income Tax Return	N-12.....	No
1040 Sch A	Itemized Deductions.....	None	No
Sch B	Interest and Ordinary Dividends	None	No
Sch C	Profit or Loss from Business.....	None	Not Required
Sch C-EZ	Net Profit From Business.....	None	Not Required
Sch D	Capital Gains and Losses.....	None	No
Sch E	Supplemental Income and Loss	None	Not Required
Sch F	Farm Income and Expenses.....	None	Not Required
Sch J	Farm Income Averaging	Form N-168.....	No
Sch R	Credit for the Elderly or the Disabled	None	No
1040A	U.S. Individual Income Tax Return (short form).....	N-13.....	No
1040ES	Estimated Tax for Individuals	N-1.....	No
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	None	No
1040NR	U.S. Nonresident Alien Income Tax Return	None	No
1040-V	Payment Voucher.....	N-200V.....	No
1040X	Amended U.S. Individual Income Tax Return.....	N-188X.....	No
1045	Application for Tentative Refund	N-109.....	No
1128	Application To Adopt, Change, or Retain a Tax Year	None	Yes
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110.....	No
2038	Questionnaire — Exemption Claimed for Dependent.....	None	No
2106	Employee Business Expenses	None	Yes
2106-EZ.....	Unreimbursed Employee Business Expenses.....	None	Yes
2120	Multiple Support Declaration	None	Yes
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries.....	N-210.....	No
2441	Child and Dependent Care Expenses	Sch X	No
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return	N-101B.....	Yes
2848	Power of Attorney and Declaration of Representative	N-848.....	Yes
3903	Moving Expenses.....	N-139.....	No
4562	Depreciation and Amortization	None	Yes
4684	Casualties and Thefts.....	None	Yes
4797	Sales of Business Property	Sch D-1	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Employee's Substitute Wage & Tax Statement	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N-101A.....	Yes
4952	Investment Interest Expense Deduction.....	N-158.....	No
4970	Tax on Accumulated Distribution of Trusts	N-405.....	No
4972	Tax on Lump-Sum Distributions	N-152.....	No
5213	Election to Postpone Determination (Hobby Losses)	None	Yes
5329	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs	None	No
5884	Jobs Credit	N-884.....	No
6198	At-Risk Limitations.....	None	Yes
6252	Installment Sale Income	None	Yes
6781	Gains and Losses From Section 1256 Contracts and Straddles	None	Yes
8283	Noncash Charitable Contributions.....	None	Yes
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	None	Yes
8582	Passive Activity Loss Limitations	None	Yes
8586	Low-Income Housing Credit	N-586.....	No
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400	N-615.....	No
8814	Parent's Election to Report Child's Interest and Dividends.....	N-814.....	No
8824	Like-Kind Exchanges.....	None	Yes
8829	Expenses for Business Use of Your Home.....	None	Yes
8853	Archer MSAs and Long-Term Care Insurance Contracts	None	No

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

To request tax forms by fax or mail, you may call (808) 587-7572 or toll-free 1-800-222-7572.

See page 4 for a list of Hawaii tax forms available by fax.

You may also obtain tax forms through the Department of Taxation's Internet address at www.state.hi.us/tax.

LIST OF 2001 HAWAII TAX FORMS AVAILABLE BY FAX

To request tax forms by fax, call: (808) 587-7572 or toll-free 1-800-222-7572

Form Number	Form Title	Form Number	Form Title
None	Tax on the Internet	Schs. O & P (N-20)	Allocation and Apportionment of Income
A-6	Tax Clearance Application	N-30	Corporation Income Tax Return
A-7	Request for a Ruling	Sch. D (N-30)	Capital Gains and Losses
BB-1	State of Hawaii Basic Business Application	Sch. O (N-30)	Allocation & Apportionment of Income
BB-1X	State of Hawaii Basic Business Amended Application	Sch. P (N-30)	Apportionment Formula
EFT-1	Authorization Agreement for Electronic Funds Transfer (EFT)	Schs. O & P Instr. (N-30)	Instructions for Filing Schedules O & P
G-16	Certificate for the Resale of Services by a Licensed Intermediary	N-30X	Amended Corporation Income Tax Return
G-17	Resale Certificate for Goods General Form 1	N-35	S Corporation Income Tax Return
G-26	Use Tax Return	Sch. K-1 (N-35)	Shareholder's Share of Income, etc.
G-45	General Excise/Use Tax Periodic Return	N-40	Fiduciary Income Tax Return
G-49	Annual Return and Reconciliation General Excise/Use Tax	Sch. K-1 (N-40)	Beneficiary's Share of Income, etc.
G-54	Amended Periodic General Excise/Use Return	N-100	Application for Automatic Extension of Time to File Hawaii Return for a Partnership, Trust or REMIC
G-55	Amended Annual Return & Reconciliation General Excise/Use Tax	N-100A	Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC
G-54/G-55 Instr.	Instructions for Amended General Excise/Use Tax Returns	N-101A	Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return
G-61	Export Exemption Certificate For General Excise and Liquor Taxes	N-101B	Application for Additional Extension of Time to File Hawaii Individual Income Tax Return
G-65	Disability Deduction Worksheet	N-103	Sale of Your Home
G-71	General Excise Sublease Deduction Certificate	N-109	Application for Tentative Refund from Carryback of Net Operating Loss (Other Than Corporation)
G-72	Sublease Deduction Worksheet	N-110	Statement of Person Claiming Refund Due a Deceased Taxpayer
G-81	Phased-In Wholesale Deduction Worksheet	N-139	Moving Expenses
G-82	Certificate for Sales of Goods, Services, and Amusements Which Qualify for the Phased-In Wholesale Deduction	N-157	Credit for Energy Conservation
GEW-TA-RV-1	Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle & Tour Vehicle Accounts	N-172	Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person and Physician's Certification
GEW-TA-RV-2	Change of Address	N-172 Instr.	Instructions for Filing Form N-172
GEW-TA-RV-5	General Excise/Use, Employer's Withholding, Transient Accommodations and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes	N-188X	Amended Individual Income Tax Return
HW-3	Employer's Return & Reconciliation of Hawaii Income Tax Withheld From Wages	N-188X Instr.	Instructions for Filing Form N-188X
HW-4	Employee's Withholding Allowance & Status Certificate	N-196	Annual Summary & Transmittal of Hawaii Annual Information Returns
HW-14	Withholding Tax Return	N-200V	Individual Income Tax Payment Voucher
L-15	Substitute for Form HW-2, or W-2 Wage and Tax Statement	N-210	Underpayment of Estimated Tax by Individuals & Fiduciaries
P-64A	Conveyance Tax Certificate	N-210 Instr.	Instructions for Filing Form N-210
P-64B	Exemption From Conveyance Tax	N-220	Underpayment of Estimated Tax by Corporations & S Corporations
TA-1	Transient Accommodations Periodic Tax Return	N-220 Instr.	Instructions for Filing Form N-220
TA-2	Transient Accommodations Tax Annual Return & Reconciliation	N-288	Hawaii Withholding Tax Return for Dispositions by Nonresident Persons of Hawaii Real Property Interests
N-1	Declaration of Estimated Income Tax for Individuals	N-288A	Statement of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests
N-3	Declaration of Estimated Income Tax for Corporations & S Corporations	N-288B	Application for Withholding Certificate for Dispositions by Nonresident Persons of Hawaii Real Property Interest
N-11	Individual Income Tax Return (Resident Filing Federal Return)	N-288C	Application for Tentative Refund of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests
N-12	Individual Income Tax Return (Resident Not Filing Federal Return)	N-289	Certification for Exemption From the Withholding of Tax on the Disposition of Hawaii Real Property
N-13	Individual Income Tax Return (Resident Short Form)	N-301	Application for Automatic Extension of Time to File Hawaii Corporation Income Tax Return
Sch. CR	Schedule of Tax Credits	N-309	Corporation Application for Tentative Refund from Carryback of Net Operating Loss
Sch. X	Tax Credits for Hawaii Residents	N-848	Power of Attorney
N-15	Individual Income Tax Return (Nonresident and Part-Year Resident)	N-848 Instr.	Instructions for Filing Form N-848
N-20	Partnership Tax Return		
Sch. K-1 (N-20)	Partner's Share of Income, etc.		

Instructions for Hawaii Resident Income Tax Return — Form N-13

Form N-13 General Instructions

Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not the individual derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not the person's expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under chapter 235, HRS, must file a return:

For Individuals Under Age 65	
Filing Status	Gross Income of
Married filing separately	\$1,990
Single or legally separated	\$2,540
Single, head of household	\$2,690
Qualifying widow(er) with a dependent child	\$2,940
Married couple filing jointly	\$3,980

For Individuals Age 65 or older	
Filing Status	Gross Income of
Married filing separately	\$3,030
Single or legally separated	\$3,580
Single, head of household	\$3,730
Qualifying widow(er) with a dependent child	\$3,980
Married couple filing jointly, one is 65 or older	\$5,020
Married couple filing jointly, both are 65 or older	\$6,060

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of their disability on Form N-172 **before** filing their income tax return.

For individuals who can be claimed as dependents on the tax return of another taxpayer, the threshold amount is the amount of the dependents' standard deduction.

For nonresident aliens, the threshold amount is \$1,040 for individuals under 65, and \$2,080 for individuals 65 or older.

For nonresident individuals, the threshold amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See **Election Under Act 60, SLH 1976**, on this page.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is \$500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312 or N-312A, Recapture of Capital Goods Excise Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

Residents and Nonresidents

Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11, N-12, or N-13), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose. An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident".

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-12; **however, the nonresident will then be taxed on all income from all sources.** For more information, see **Married Filing Joint Return** on page 8.

Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-12 setting forth the date that the individual established residence in Hawaii and the individual's date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-11 or N-13.**

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

Reminder: If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2001. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

Resident and Nonresident Examples

Note: For more information, see Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident", Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military", and Tax Information Release No. 97-1, "Determination of Residence Status".

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an “F” visa are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on “H”, “J”, or “Q” visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to “Domicile Defined” on page 5.) This situation applies in reverse to a nonresident who marries a resident. A person’s residence status will not change just because of marriage.

Which Form to File

You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

Note: If you had more than \$400 in interest income or more than \$400 in dividends, you may still file Form N-13, provided you are not required to file Form N-11, N-12, or N-15 for any of the reasons listed on this page.

- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

You may WANT TO use Form N-11 or N-12 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can’t claim on Form N-13.

You may HAVE TO use Form N-11 or N-12 because of:

- The amount or kind of income you receive.
- Forms or schedules you file, or other taxes that can be reported only on Form N-11 or N-12.

You Must Use Form N-11 or N-12 if:

Amount of Income

- Your taxable income is \$100,000 or more.

Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.

- Alimony.
- Scholarships and Fellowships.

Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes. This includes state and local income taxes withheld on your Form W-2.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than \$100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$1,900 and you are Married filing a joint return or a Qualifying widow(er) with a dependent child.
- \$1,650 and you are a Head of Household.
- \$1,500 and you are Single.
- \$950 and you are Married filing a separate return.

Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 2001.
- Form N-103, Sale of Your Home.

Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 2000 overpayment to estimated tax for 2001, or if you want to apply any part of your 2001 overpayment to estimated tax for 2002.
- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is a nonresident, or the other spouse is:
 - taking up Hawaii residence during the tax year, (Part-year resident)
 - giving up Hawaii residence during the tax year, (Part-year resident) or
 - claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 2001.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2001 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Adjustments to Income

You claim adjustments to income. Examples are:

- Payments to an individual retirement arrangement (IRA) or Keogh plan.
- Moving expenses (See Form N-139)
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first \$1,750 of military reserve or Hawaii national guard duty pay.
- Contributions by an individual development account (IDA) holder to their IDA.

Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-11/N-12 instructions).
- Fuel tax credit for commercial fishers (Form N-163).
- Capital Goods Excise Tax Credit (Form N-312).
- Hotel Construction and Remodeling Tax Credit (Form N-314)
- Motion Picture and Film Production Income Tax Credit (Form N-316).
- High Technology Business Investment Tax Credit (Form N-318)
- Tax Credit for Research Activities (Form N-319)
- Individual Development Account Contribution Tax Credit (Form N-320)
- Technology Infrastructure Renovation Tax Credit (Form N-326)
- Drought Mitigating Water Storage Facility Income Tax Credit (Form N-328)
- Credit for School Repair and Maintenance (N-330)
- Low-Income Housing Credit (Form N-586)
- Enterprise Zone Tax Credit (Form N-756)
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884).

You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)

When to File

You should file as soon as you can after January 1, but not later than April 20, 2002. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 13. If you know that you cannot meet the deadline, you should ask for an extension on Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return. This is an extension of time to file, not an extension of time for payment of tax. Form N-101A can be filed electronically through the State’s Internet portal. For more information, go to www.eHawaiiGov.org. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT

necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

Where to File

Please use the addressed envelope that came with your forms. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your principal place of business. If you have no residence in Hawaii, file with the Oahu District Office, P. O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. You should file your return, pay your tax, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business.

INTERNET ADDRESS

Tax forms are available on the Internet. The Department of Taxation's site on the Internet is: www.state.hi.us/tax

MAILING ADDRESSES

OAHU DISTRICT OFFICE

P.O. Box 3559
Honolulu, Hawaii 96811-3559

MAUI DISTRICT OFFICE

P.O. Box 913
Wailuku, Hawaii 96793-0913

HAWAII DISTRICT OFFICE

P.O. Box 1377
Hilo, Hawaii 96721-1377

KAUAI DISTRICT OFFICE

P.O. Box 1688
Lihue, Hawaii 96766-5688

DISTRICT OFFICE LOCATIONS

OAHU DISTRICT OFFICE

830 Punchbowl Street
Honolulu, Hawaii 96813-5094
Telephone:

For tax information:

(808) 587-6515 (Jan. - April 20)
(808) 587-4242

Toll-Free 1-800-222-3229

TDD/TTY (808) 587-1418 (For the hearing impaired)

TDD/TTY Toll-Free 1-800-887-8974 (For the hearing impaired)

Tax forms by fax or mail:

(808) 587-7572

Toll-Free 1-800-222-7572

MAUI DISTRICT OFFICE

State Office Building
54 S. High Street, #208
Wailuku, Hawaii 96793-2198
Telephone: (808) 984-8500

HAWAII DISTRICT OFFICE

State Office Building
75 Aupuni Street, #101
Hilo, Hawaii 96720-4245
Telephone: (808) 974-6321

KAUAI DISTRICT OFFICE

State Office Building
3060 Eiwa Street, #105
Lihue, Hawaii 96766-1889
Telephone: (808) 274-3456

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 2001? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 2001 and you did not remarry in 2001, or if your spouse died in 2002 before filing a return for 2001, you may still file a joint return for the 2001 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "DECEASED" written in the upper left hand corner of the return. The word "DECEASED" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decedent's name. A personal representative or other individual may be required to attach other documents; see Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a joint return is being filed by the decedent and the decedent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decedent would have signed, and then the surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

Declaration of Estimated Tax

Basic rules. Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

Who Must File a Declaration on Form N-1. An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals*, unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than \$500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details. Form N-1 can be filed electronically

through the State's Internet portal. For more information, go to www.eHawaiiGov.org.

Date and Payment of Estimated Tax. Your declaration for 2002 must be filed on or before April 20, 2002. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2002, June 20, 2002, September 20, 2002, and January 20, 2003. Each installment payment must be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector". Form N-1 can be filed electronically through the State's Internet portal. For more information, go to www.eHawaiiGov.org.

Penalties. If you are required to file a declaration but you fail to do so, you may be subject to penalties. See *Penalties and Interest* on page 13.

Note: If you file a declaration for 2002, you must use Form N-11 or N-12 to claim the payments you made.

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, "Determination of Residence Status".

Here's How to Fill in Form N-13

(The circled numbers in the following instructions correspond to the circled numbers on the sample form on pages 18 and 19.)

1 Name, Address, Social Security Number, and Occupation

Note: Please check the box above the name and address area of the tax return if you are filing a tax return for the first time or if your address has changed.

Take the mailing label from the forms booklet we sent to you and attach it to your return. Make sure the information is correct. Draw a line through any incorrect information and write the correct information directly onto the label. Add any missing information, such as an apartment number. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to the return until you have completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the Social Security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. There is a separate line for the spouse's name.

Write any descriptions (e.g., Jr., III, etc.) after your last name.

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided for the mailing address. Be sure to write "c/o" before the person's name.

Important: If your address should change after you file your return, you must notify the Department in **writing** of your new address. Please include your social security number and your signature. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN.

Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

2 Hawaii Election Campaign Fund

This fund was established by the Hawaii State Legislature to support public financing of Hawaii governor's election campaigns.

You may have \$2 go to the fund by checking the "Yes" box. On a joint return, one or both of you may choose to have \$2 go to this fund, or both may choose not to.

If you check "Yes," it will not change the tax or refund shown on your return.

Once made, the designation cannot be revoked.

3 Boxes 1 through 5 Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

Note: More than one filing status may apply to you. Choose the one that will give you the lowest tax.

Filing Status Box 1 Single

Select box 1, Single, if on December 31, 2001, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 2001, consider yourself married for the whole year.

If your spouse died during 2001, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2001.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 2001, had a child living with you, and lived apart from your spouse during the last 6 months of 2001, you may be able to file as Head of Household. See **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you **MUST** file amended returns on or before the due date of the original return (April 20). **You may not change your filing status from married filing jointly to married filing separately after that date.**

If your spouse died in 2001 or in 2002 before filing a return for 2001, see **Death of Taxpayer**, on page 7.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you qualify, check Box 4 for Head of Household.

Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.—If at the end of the taxable year you were a nonresident of Hawaii (i.e., a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-12. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Special Rule for Nonresident and Dual-Status Aliens.—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Note: For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.

Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-11, N-12, or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your

spouse. See instructions for lines 6a and 6b on page 9.

Special Rule for Nonresident and Dual-Status Aliens.—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see **Married Persons Who Live Apart (and Abandoned Spouses)**.

Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

- 1) You file a separate return, and
- 2) You paid more than half the cost of keeping up your home for the tax year, and
- 3) Your spouse did not live in your home during the last 6 months of the tax year, and
- 4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed later, for **Children of Divorced or Separated Parents** on page 9.

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, the special rules for Married Persons Who Live Apart (and Abandoned Spouses) will not apply to you unless you meet all of the tests previously stated, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

Filing Status Box 4 Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single or Married Filing a Separate Return.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

- 1) Your unmarried child, grandchild, stepchild or adopted child. This child does not have to be your dependent.
- 2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Support Declaration or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules for **Children of Divorced or Separated Parents** on page 9.
- 3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see **Children and Other Dependents** on page 9.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

Note: If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up

this home, you may not count these amounts as furnished by you.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.

Filing Status Box 5

Qualifying Widow(er) with Dependent Child

If your spouse died during 1999 or 2000 and you did not remarry before the end of 2001, file a return for 2001 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet **ALL 3** of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 2001 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1999 and you did not remarry, you may check Box 4 if you meet the tests under **Head of Household** on page 8. Otherwise you must file as Single.

Note: See **Death of Taxpayer** on page 7 for more information.

Special Rule for Nonresident and Dual-Status Aliens.—The special rules or Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests previously stated, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

4 Lines 6a through 6e Exemptions

Lines 6a and 6b Boxes

REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on this page). If you are married, you can take an exemption for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemption only if your spouse is not filing a return, had no U.S. income, and was not the dependent of someone else.

If, at the end of 2001 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 2001, and you did not remarry before the end of 2001, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 7.

AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You **MAY NOT** take this additional exemption for dependents. If you or your spouse's 65th birthday is on January 1, 2002, you can take the extra exemption for age for 2001.

If you file married filing separately, you may **NOT** claim the extra exemption for age 65 or over for your spouse.

Lines 6c and 6d Boxes Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Each person you claim as a dependent has to meet the following tests **a** through **e**:

a. Income

The dependent received less than \$2,900 gross income. (The test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year.) Please see the instructions for **Student Dependent** on this page.

Note: Gross income does not include nontaxable benefits such as social security or welfare benefits.

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules for **Children of Divorced or Separated Parents** on this page, or **Dependent Supported by Two or More Taxpayers** on page 10. If you file a joint return, the support can be from either spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.).

If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Sister	Mother-in-law	or, if related by blood:
Stepchild	Grandchild	Father-in-law	
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Daughter-in-law	Aunt
Brother	Stepfather	Son-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose **child** includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of \$2,900 or more, you can claim the child as a dependent if he or she can meet tests **b**, **c**, and **d**: AND

- was under 24 years of age at the end of the year, and
- was enrolled as a full-time student at a school during any 5 months of 2001; OR
- took a full-time, on-farm training course during any 5 months of 2001. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance. For this purpose **school** includes:

- elementary, junior, and senior high schools;
- colleges and universities; and technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

The parent having custody of a child for the greater portion of the year (the custodial parent) will generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

- There is a multiple support agreement in effect, OR
- The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January, 1985, and the noncustodial parent furnishes at least \$600 support for the child within the taxable year, OR
- The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement shall be attached to the return of the noncustodial parent who claims the exemption. Federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support by that parent.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support.

One of the taxpayers may claim the person as a dependent if **all** of the following are met:

1. The tests for income, married dependent, citizenship or residence, and relationship as discussed under Lines 6c and 6d.
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **federal Form 2120**, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 2001 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2001 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II)
- Interest (Part I) on:
 - tax refunds;
 - bank deposits, bonds, notes;
 - bonds issued by other states and local governments; and
 - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
 - are attributable to contributions by your employer which were not includible in your gross income, or
 - are paid by your employer.

Examples of Income You Do Not Report

- Pensions where no employee contributions are involved.
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance
- Benefits paid by the Hawaii Retirement System or similar public (federal, city and county, or other state) retirement system.
- Workers' compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.

- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred compensation plans with respect to service for State or local government.
- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- All income earned and proceeds derived from stock options or stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business.

Rounding Off to Whole Dollars

The Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For example: You received two W-2 forms, one showing Hawaii withholding of \$50.55 and one showing Hawaii withholding of \$185.73. For rounding method 1, show your total Hawaii withholding as \$236, (\$50.55 + \$185.73 = \$236.28 rounded to \$236). For rounding method 2, show your total Hawaii withholding as \$237, (\$50.55 rounded to \$51.00 + \$185.73 rounded to \$186.00 = \$51 + \$186 = \$237).

5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 16, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have a HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Schedule X, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Schedule X and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose a HW-2 form, ask your employer for a new one. If your employer does not give you a HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get a HW-2 form from your employer by February 15, contact your taxation district office.

6 Lines 8 and 9 Interest and Dividend Income

Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than \$400 you must list the name of the payer and the amount of interest on page 2 of Form N-13.

Note: If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

Line 9 Ordinary Dividends

Note: Act 221, Session Laws of Hawaii 2001, clarifies that dividends from stock or stock received through the exercise of stock options or warrants from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit shall be excluded for Hawaii income tax purposes.

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-11 or N-12.

If the total of your ordinary dividends is more than \$400 you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

Note: If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

7 Line 10 Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 2001, you should receive this statement by January 31, 2002.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund.

Instead, report these benefits as wages on Form N-13, line 7.

8 Line 11 Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

Note: If you can be claimed as a dependent on another person's return, check the box under line 11.

9 Line 12 Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	\$1,500
Married filing jointly	\$1,900
Married filing separately	\$ 950
Head of Household	\$1,650
Qualifying Widow(er)	\$1,900

Standard deduction for dependents. Your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed using the worksheet below.

- A. Enter the amount from Form N-13, line 7 **A.** _____
- B. Minimum amount..... **B.** 500.00
- C. Compare the amounts on lines A and B. Enter the LARGER of the two amounts here..... **C.** _____
- D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here. **D.** _____
- E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12..... **E.** _____

Line 13

Subtract line 12 from line 11 and show the difference on line 13.

REMINDER: This line **MUST** be filled in.

10 Line 14 Exemptions

Regular Exemptions

You are allowed \$1,040 for each exemption you can claim. Multiply \$1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Form N-172 prior

to filing your return and you will be required to file an amended return AFTER submitting Form N-172 in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose gross income, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist or a qualified otolaryngologist, or a qualified physician, as the case may be.

Note: Effective for taxable years beginning after December 31, 2001, Act 36, Session Laws of Hawaii 2001, allows licensed audiologists to certify for tax purposes that a person is deaf.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

One individual (any filing status)—	\$7,000
Husband and Wife (non-disabled spouse under 65)—	\$8,040
Husband and Wife (non-disabled spouse age 65 or over)—	\$9,080
Husband and Wife (both disabled)—	\$14,000

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

Note: If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents.

Enter the appropriate amount on line 14.

11 Line 15 Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than \$100,000, please continue.

If line 15 is \$100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-11 or N-12.

If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this **ONLY** if:

- You fill in the parts of your return through lines 15, 17, 19a through 19g (if you wish to claim the applicable tax credits), and 22 (if you wish to make a contribution). **The Department of Taxation will NOT fill in these lines for you.**
- You attach a copy of all your HW-2 forms to your Form N-13.

c. You complete Parts I and II on page 2 of Form N-13 if required.

d. You (and your spouse if filing a joint return) sign and date your return.

CAUTION: The Department of Taxation will complete lines 16, 18, 20, 21, 23, 24, or 25 if left blank. You **MUST**, however, complete lines 15, 17, 19a through 19g (if you qualify and wish to CLAIM any of these credits), and 22 (if you wish to make a contribution). You will not receive ANY credit for what you did not claim.

12 Line 16 Figuring Your Income Tax

If line 15 is less than \$100,000, find your tax in the Hawaii Tax Table on pages 21-32 unless you must file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. See Form N-615 and instructions for more information. If line 15 is \$100,000 or more you **CANNOT** file Form N-13. Instead, you must file Form N-11 or N-12 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

13 Line 17 Energy Conservation Tax Credit

Each resident taxpayer who files an individual income tax return for 2001 may claim a tax credit against his or her individual income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service in 2001. Additions to existing systems (e.g., additional solar energy panels) and systems for a second home qualify for this credit. The cost of repairs to existing systems (e.g., replacing solar energy panels), however, **do not** qualify for this credit. The tax credit shall apply only to the actual cost of the solar or wind energy system, heat pump, or ice storage system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system or heat pump (such as "free gifts", offers to pay electricity bills, or rebates).

The tax credit may be claimed for the following energy conservation systems installed and placed in service after 12/31/89 (12/31/90 for ice storage systems), but before 7/1/2003:

Type of Energy Conservation System	Tax Credit Rate
1. Wind energy systems	20% of the actual cost of the system.
2. Solar energy systems	
a. New and existing single family residential buildings	The lesser of 35% of the actual cost of the system or \$1,750.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. New and existing hotel, commercial and industrial facilities.	35% of the actual cost of the system.
3. Heat pumps	
a. New and existing single family residential buildings	The lesser of 20% of the actual cost of the system or \$400.

- | | |
|---|---|
| b. New and existing Multi-unit buildings used primarily for residential purposes. | Per building unit: The lesser of 20% of each unit's actual cost of the system or \$200. |
| c. New and existing hotel, commercial and industrial facilities. | 20% of the actual cost of the system. |

4. **Ice storage systems** 50% of the actual cost of the system.

In the event that tax credits claimed exceed the amount of the income tax payments due, the excess of credits may be carried over to subsequent years until used up.

To determine this tax credit, use Form N-157 and attach the form to individual income tax return Form N-13, and enter on page 2, line 17, the amount of the credit claimed.

For more information see Form N-157.

14 Line 19a Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your HW-2 form. If you have more than one HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

Also include on this line, Hawaii income tax withheld on unemployment compensation as shown on your federal Form 1099-G.

15 Line 19b Amount Paid With Extension(s)

If you filed Form N-101A (or federal Form 4868) and/or N-101B (or federal Form 2688) to get an extension of time to file Form N-13, enter the amount you paid on this line.

Other Credits

IMPORTANT!! The amount of any credit claimed on lines 19c through 19g which total more than your tax liability will be refunded to you. It is very important that you carefully read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

16 Line 19c Low-Income Refundable Tax Credit

If your Hawaii adjusted gross income was \$20,000 or less, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 14. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before December 31, 2002.

17 Line 19d Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than \$30,000, and the rent

you paid during 2001 was more than \$1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 14. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before December 31, 2002.

18 Line 19e Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 15. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

19 Line 19f Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2001 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

Note: This credit is \$25 per return regardless of the cost or the number of restraint systems purchased.

To Claim this Credit. Enter \$25 in line 19f, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.

2) If the invoice has somebody else's name on it, you must attach an explanation.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

Deadline for claiming this credit. Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 2002.

20 Line 19g Credit for \$1 General Income Tax

Act 119, Session Laws of Hawaii 2001, provides that each resident taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a one-time \$1.00 general income tax credit, provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer. The credit is multiplied by the number of

qualified exemptions to which the taxpayer is entitled.

The credit may be claimed for each resident individual who:

- Was a resident of Hawaii for at least nine months regardless of whether the qualified resident was physically in Hawaii for nine months,
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes, and
- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

Note: The credit is not based on adjusted gross income. The credit is figured on a fixed amount of \$1.00 per qualified exemption. A qualified exemption includes the taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like. A qualified exemption does not include additional exemptions for being 65 years of age or over, or for deficiencies in vision, hearing, or other disability.

To Claim This Credit. There is no special form to be filed. All you need to do is multiply \$1.00 by the number of your qualified exemptions. Enter the amount on line 19g.

Deadline for claiming this credit. Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 2002.

21 Line 21 Amount Overpaid

If line 20 is larger than line 18, subtract line 18 from line 20 and show the difference on line 21. This is the amount overpaid. Act 311, Session Laws of Hawaii 2001, establishes the Hawaii School-Level Minor Repairs and Maintenance Special Fund to provide moneys for school-level minor repairs and maintenance. If you have an overpayment of at least \$2 (\$4 if married and filing a joint return), you can choose to contribute to the Hawaii school-level minor repairs and maintenance special fund (line 22).

22 Line 22 Contribution to the Hawaii School-Level Minor Repairs and Maintenance Special Fund

If you want to contribute to the Hawaii school-level minor repairs and maintenance special fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

23 Line 23 Amount Refunded to You

Line 21 minus line 22. This is the amount that will be refunded to you. This line must be completed for you to receive a refund.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

24 Line 24 Amount You Owe

If line 18 is larger than line 20, subtract line 20 from line 18 and show the difference on line 24. This is the balance you still owe. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation.

Note: If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of your return in the Amount You Owe on line 24 of Form N-13.

Note: If you cannot pay the full amount you owe, you can ask to enter a payment agreement by attaching a letter requesting for a payment agreement, with the following information, to the front of your tax return: (1) Your name (as stated on the tax return), (2) Your social security number, (3) Type of tax (individual income tax), and (4) Period or year (calendar year 2001). You should, however, still send in payments until you are notified by the Department.

25 Line 25 Estimated Tax Penalty

See the instructions for **Penalties and Interest** on this page and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 25. Add the penalty amount to any tax due and enter the total on line 24. If you have an overpayment, subtract the penalty amount from the overpayment you show on line 21. However, if your overpayment is less than the penalty amount, enter the difference as a balance due on line 24.

Check the box at line 25 if Form N-210 is attached.

26 Line 26 2002 Forms

If your Form N-13 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 26, and you will receive a pre-printed label only.

27 Third Party Designee

You have the option of checking the "Yes" or "No" box above the signature area of your tax return to indicate whether you want to authorize the Department of Taxation to discuss your tax return with a person that you designate. If you check the "Yes" box on your tax return, and enter the name of your third party designee, telephone number, and identification number, you are authorizing the Department to call your third party designee to answer any questions that may arise during the processing of your tax return.

28 Completing Your Return Sign and Date Your Return

Form N-13 is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone prepare your return, you are still responsible for the correctness of the return.

Attach a copy of your HW-2 or federal Forms W-2 and 1099-G (unemployment compensation) to your return.

Joint Return. Your spouse must also sign if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated state-

ment, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse is unable to sign the return because he or she is serving in a combat zone, and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as a surviving spouse, see **Death of Taxpayer** on page 7.

Child's return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return. The preparer may furnish his or her alternative identifying number for income tax return preparers (PTIN) instead of his or her social security number.

If you have questions about whether a preparer is required to sign your return, please contact your taxation district office.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with your taxation district office.

Reminders Processing of Your Tax Return

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the district tax office with which you filed your return.

Please do not contact the Department regarding the status of your tax return until at least 4 weeks have passed if you filed your tax return in January or February, or until at least 6 weeks have passed if you filed your tax return in March or April.

Penalties and Interest

a. Late Filing of Return. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

b. Extensions. If you are unable to file your Hawaii tax return by April 20, 2002, file Form N-101A, *Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return*, to receive an automatic four month extension. Federal Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, may be used in lieu of Form N-101A. You should estimate the amount of tax you think will be due, and pay any tax you think you will owe. If, after April 20, you find that your estimate of the tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay any estimated additional tax with another Form N-101A or federal Form 4868.

c. Interest. Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.

d. Failure to pay tax after filing timely returns. If a return is timely filed and the tax due is not completely paid within 60 days of the due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.

e. Underpayment of estimated taxes. You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:

- 1) 90% (66 2/3% for farmers and fishermen) of the 2001 tax liability;
- 2) 100% of the tax shown on the 2000 return (110% of that amount if the individual's adjusted gross income on that return is more than \$150,000, and less than 2/3 of gross income for 2000 or 2001 is from farming or fishing); or
- 3) 90% of the tax figured by annualizing the taxable income.

For more information, see Form N-210, *Underpayment of Estimated Tax by Individuals and Fiduciaries*.

Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 3 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you may file an amended return on Form N-13 to change the Form N-13 you already filed. Use the Form N-13 for the year you are amending. (You cannot file a 2000 amended return on a 2001 Form N-13.) Write the word "**AMENDED**" in the upper left hand corner of the return, and fill in the return with all of the correct information.

If you **paid additional tax** with your original return, include that amount in the total on line 20 of the amended Form N-13 and write "Additional tax paid with original return" on the dotted line to the left of the total. If you **claimed a refund** on your original

return, subtract that amount from the amended Form N-13, line 20. If Form N-13, line 20 was blank on your original return, show the refund amount in parentheses.

You can get prior year forms from your local district tax office.

You may also file an amended return on Form N-188X, Amended Individual Income Tax Return. However, the filing of an amended return on Form N-13 may result in a faster processing of your amended return.

Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

- 1) Section 235-101(b), HRS, requires a report (an amended return) to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).
- 2) This report must be made:
 - a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
 - b) Within 90 days after an amended return is filed.
- 3) A report within the time set out in (2) is required if:
 - a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
 - b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
 - c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
 - d) An amended income tax return is made to the United States.
- 4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Instructions for Schedule X—Tax Credits

Purpose

Use Schedule X to claim the low-income refundable tax credit, credit for low-income household renters, and the credit for child and dependent care expenses. **Even if you have no taxable income, you should complete and file Schedule X to claim these credits so they can be refunded to you.**

Warning: The low-income refundable tax credit and credit for low-income household renters **MUST** be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are **waived** and **cannot** be claimed later, even on an amended return.

Part I

Low-Income Refundable Tax Credit

Each resident taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions

The low-income refundable tax credit may be claimed for each resident individual who:

- Was a resident of Hawaii and was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A resident taxpayer filing Form N-11, N-12, or N-13, or a part-year resident taxpayer filing Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined on this page:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for nine months. If a person who was continuously living in Hawaii died after September 30, 2001, that person could still be a qualified exemption.
- A child who is born during 2001 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is over \$20,000, **stop here**; you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii, and add that amount to your own adjusted gross income. If the **total** is over \$20,000, you cannot claim this credit.

Line 2

Qualified Exemptions

On line 2, enter the names of all qualified exemptions. Start with yourself, enter your spouse's name

if you are filing a joint return, and list your dependent children. List **only** persons who are qualified exemptions.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

Line 3

Minor Children Receiving Public Support

On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-13, line 19c.

Line 5

If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii.

Line 10

Amount of the Credit

Add lines 8 and 9. Enter this amount on Form N-13, line 19c.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part II

Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of \$50 per **qualified exemption**, including the additional exemption for taxpayers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than \$30,000;
- The taxpayer has paid more than \$1,000 in rent during the taxable year; and
- The rented property is NOT partly or wholly exempt from real property tax.

Note: Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, are **NOT** considered qualified exemptions for purposes of claiming this credit. A child listed in line 3 of Part I does **not** count toward this credit.

A "**residence**" is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

"**Rent**" means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;

- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority).

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is more than \$30,000, **stop here**; you cannot take this credit.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii and add that amount to your own adjusted gross income. If the **total** is more than \$30,000, you cannot claim this credit.

Line 2

Resident for More Than Nine Months

If you are a part-year resident who has been in Hawaii for 9 months or less in 2001, **stop here**; you cannot take this credit.

Line 3

Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here**; you cannot take this credit.

Line 4

Your Addresses

List your most recent address. Fill in all of the required information. If you lived in more than one location during 2001, attach a separate sheet listing the same information for the other locations.

Do not list any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing; or
- Dormitories in schools or other nonprofit organizations.

Line 5

Rent You Paid

Enter the total amount of rent **you paid** during 2001 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

Line 6

Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent (for example, lease rent that the landlord has to pay), utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or
- You were reimbursed, through a rental allowance or rental subsidy from any source.

Line 7

Line 5 minus line 6. If this amount is less than \$1,000, **stop here**; you cannot take this credit.

Line 8

Qualified Exemptions

Enter the number from the following worksheet.

- Enter the number from Schedule X, Part I, line 2. If you did not claim the low-income refundable tax credit, complete Part I, line 2, and enter amount here.....
- Enter the number of persons who would have been listed in Part I, line 2 as qualified exemptions except that they were in prison, a youth correctional facility, or jail for the entire taxable year.
- If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0.
- If you are married and filing a joint return or married and filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter 0.
- Add lines a through d. Enter the result here and on line 8 of Schedule X, Part II.....

Line 9

Amount of the Credit

Line 8 times \$50. Enter this amount on Form N-13, line 19d.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part III

Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

If you filed federal Form 2441 or Form 1040A, Schedule 2

If you filed either federal form, you are probably eligible for the Hawaii credit as well. Instead of filling out all of Part III, follow these steps:

- Fill in Section A, Care Provider Information. Be sure to include the care providers' general excise tax license numbers in column (d).
- In Section B, line 2, enter the amount from line 10 of Form 2441 or Schedule 2. Then go to Section B, line 11.
- In Section B, line 11, enter the amount from line 19 of Form 2441 or Schedule 2.

Include this amount on the wages line (line 7) of Form N-13, and write "DCB" on the dotted line next to line 7.

Then go to Section C, line 20.

- In Section C, line 20, enter the amount from line 6 of Form 2441 or Schedule 2.
- Then go to Section C, lines 21, 22, and 23, to figure your credit.
- Be sure to complete line 16 (information on the qualifying person).

Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying persons (defined below), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Qualifying Person

A qualifying person is any one of the following persons:

- Any person under age 13 whom you claim as a dependent (but see special rule (4) on page 16, *Children of Divorced or Separated Parents*).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$2,900 or more.

Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) *Expenses for Household Services.* Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying person. For example, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying person.

(2) *Expenses for the Care of a qualifying person.* Expenses will be considered for the care of one or more qualifying persons if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying person's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

You may NOT include any amount paid for services outside your household at a camp where the qualifying person stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals (other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

Note: *Payments made to the State of Hawaii A+ Program qualify for the credit.*

Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first as an itemized deduction, you cannot use any part of these expenses on Schedule X.

Special Rules

(1) **Married Couples Must File Joint Returns.** If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) **Marital Status.** If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) **Certain Married Individuals Living Apart and Filing Separate Returns.** If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying person, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) **Children of Divorced or Separated Parents.** If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 2001, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

1. You had custody of the child for the longer period during the year;
 2. The child received over half of his or her support from one or both of the parents;
 3. The child was in the custody of one or both of the parents over half of the year;
 4. The child was under age 13, or was physically or mentally unable to care for himself or herself; and
 5. The child is not your dependent because:
 - a. As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 2001; or
 - b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least \$600 in child support during the year.
- Note:** *This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.*

(5) **Payments to a Related Individual.** You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1. A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2. Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Line 1 Care Providers

Complete columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

You can use **Form HW-16**, "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at your district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

Column (c). If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

Column (d). Enter the care provider's general excise tax license number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

Column (e). Enter the total amount you **actually paid** during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2 Employer-Paid Dependent Care Benefits

If you received dependent care benefits from an employer (you have a federal or Hawaii W-2 form that has an amount in Box 10), and:

- You are claiming the federal credit, see *If you filed federal Form 2441 or Form 1040A, Schedule 2* on page 15.
- You filled out federal Form 2441 or Form 1040A, Schedule 2, but it said you cannot take the credit, then you cannot take the Hawaii credit either.

- You are not filing a federal return, then enter the amount shown in Box 10 of your W-2 form(s).

Line 3 Amount Forfeited

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. (See your employer for the forfeited amount you are allowed to deduct.)

Line 7 Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 18 and 19 on page 17.

Line 8 Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* earlier. If you are considered unmarried under that rule, enter your earned income (from line 7) on this line; on line 10, enter the smaller of the amount from line 9 or \$5,000. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 8.

If your spouse was a student or disabled in 2001, see *Spouse Who Is a Full-time Student or Is Disabled* on page 17. On line 10, enter the smaller of the amount from line 9 or \$2,500.

All other taxpayers should enter the amount on line 7.

Line 11 Taxable Benefits

Line 4 minus line 10. Also, include this amount on line 7 of Form N-13. On the corresponding dotted line write "DCB".

Line 16 Qualifying Person(s)

Complete columns (a) through (d) for each qualifying person. If you have more than two qualifying persons, attach a statement to your return with the required information. Be sure to put your name and social security number on the statement. Also, write "See attached" on the dotted line next to line 17.

Column (a). Enter each qualifying person's name.

Column (b). Enter the qualifying person's relationship to you.

Column (c). Enter the qualifying person's social security number.

Column (d). Enter the qualified expenses you incurred and paid in 2001 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2001 but did not pay until 2002. You may be able to use these expenses to increase your 2002 credit.
- You incurred in 2000 but did not pay until 2001. Instead, see the instructions for line 23 below.
- You prepaid in 2001 for care to be provided in 2002. These expenses may only be used to figure your 2002 credit.

Lines 18 and 19

Earned Income Limit

The amount of your qualified expenses **cannot** be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment.

Unmarried taxpayers. If you are unmarried at the end of 2001 or are treated as being unmarried at the end of the year, enter your earned income on line 18.

Married Taxpayers. If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 18 and your spouse's earned income on line 19.

Spouse Who Is a Full-time Student or Is Disabled. If your spouse was a full-time student or was mentally or physically unable to care for himself or

herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 2001). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 2001.

Self-employment Income. You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

Line 23

Amount of the Credit

If you had qualified expenses for 2000 that you did not pay until 2001, you may be able to increase the amount of credit you can take in 2001. To do this, multiply the 2000 expenses you paid in 2001 by the applicable percentage from the table on line 22 that applies to your 2000 adjusted gross income. Your 2000 expenses must be within the 2000 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 2000 expenses, write "PYE" and the amount of the credit on the dotted line next to line 23. Enter the total amount of the credit on line 23. Also enter this amount on Form N-13, line 19e.

Individual Income Tax Return 2001

RESIDENT

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN \$100,000 TAXABLE INCOME AND WHO DO NOT ITEMIZE DEDUCTIONS AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

☐ Check box if filing for the first time or address has changed

AMD UNP 008 PNT INT

USE STATE LABEL OTHERWISE PRINT OR TYPE	Your first name and initial Henry Y.	Last name Aloha	Your social security number 111-11-1111
	If a joint return, spouse's first name and initial Sheila M.	Last name Mahalo	Spouse's social security number 222-22-2222
	Present mailing or home address (Number and street, including apartment number or rural route) 2001 Hawaii State Road		Your occupation Clerk
	City, town or post office, State and ZIP code Honolulu, HI 96800		Spouse's occupation Homemaker

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund? (2)	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund? (2)	Yes	No	

FILING STATUS	1 <input type="checkbox"/> Single	(3) (Check only ONE box)
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income).	
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here.	
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here.	
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died _____).	

Caution: If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 11.

EXEMPTIONS	6a <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over	(4)	Enter number of boxes checked on 6a and 6b (2)		
	6b <input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over				
	6c and 6d	Dependents:	1. First and last name Kent Aloha	2. Dependent's social security number 333-33-3333	3. Relationship Son	Enter number of your children listed (1)
					Enter number of other dependents (0)	
	6e	Total number of exemptions claimed	(3)	Add numbers entered in boxes above (3)		

INCOME	7	Wages, salaries, tips, etc. (attach Form(s) W-2; if unavailable, see item 5 on page 10 of Instructions)	(5)	7●		00
	8	Interest income (complete Part I on page 2 if over \$400)		8●	(6)	00
	9	Ordinary dividends (complete Part II on page 2 if over \$400)	(7)	9●		00
	10	Unemployment compensation (insurance)		10●		00
	11	Add lines 7, 8, 9 and 10	Adjusted Gross Income	11●	(8)	00
	Caution: <ul style="list-style-type: none"> If you can be claimed as a dependent on another person's return, see page 11 of the Instructions and check here. If you are married filing separately and your spouse itemizes deductions, see page 8 of the Instructions. 					
	12	Standard deduction.	(9)	12●		00
	If you checked filing status box:	1, enter \$1,500		13●		00
	2 or 5, enter \$1,900					
	3, enter \$950					
13	Line 11 minus line 12. (This line MUST be filled in)		14●	(10)	00	
14	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse, and see page 11 of Instructions.		15●		00	
15	Line 13 minus line 14. Enter the result (but not less than zero).	(11)			00	

ROUND TO THE NEAREST DOLLAR

Continue on other side

Continue on other side

CAUTION: You may **NOT** file Form N-13 (you must file Form N-11, N-12, or N-15 instead) if any of the following apply to you:

- You are a part-year resident.
- You are married filing a separate return and your spouse itemizes.
- You received any capital gains distributions.

PART I Interest Income If you received more than \$400 in interest, list the names of the payers and the amounts of interest on the lines below. See page 10 of the Instructions for what interest to report.	PART II Ordinary Dividends If you received more than \$400 in ordinary dividends, list the names of the payers and the amounts of the dividends on the lines below. See page 10 of the Instructions for a definition of ordinary dividends.																																																																													
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<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td rowspan="10" style="width:5%; text-align: center; vertical-align: middle;">TAX PAYMENTS AND CREDITS</td> <td style="width:75%;"> 16 Tax. Check if from <input type="checkbox"/> Tax Table; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000 Tax > </td> <td style="width:5%; text-align: center;">16•</td> <td style="width:10%; text-align: center;">12</td> <td style="width:10%; text-align: right;">00</td> </tr> <tr> <td>17 Energy Conservation Tax Credit (attach Form N-157)</td> <td style="text-align: center;">17•</td> <td style="text-align: center;">13</td> <td style="text-align: right;">00</td> </tr> <tr> <td>18 Line 16 minus line 17 (but not less than zero)</td> <td style="text-align: center;">18</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>19a Total Hawaii income tax withheld</td> <td style="text-align: center;">19a•</td> <td style="text-align: center;">14</td> <td style="text-align: right;">00</td> </tr> <tr> <td>19b Amount paid with extension(s)</td> <td style="text-align: center;">19b•</td> <td style="text-align: center;">15</td> <td style="text-align: right;">00</td> </tr> <tr> <td>19c Low-Income Refundable Tax Credit (attach Schedule X)</td> <td style="text-align: center;">19c•</td> <td style="text-align: center;">16</td> <td style="text-align: right;">00</td> </tr> <tr> <td>19d Credit for Low-Income Household Renters (attach Schedule X)</td> <td style="text-align: center;">19d•</td> <td style="text-align: center;">17</td> <td style="text-align: right;">00</td> </tr> <tr> <td>19e Credit for Child and Dependent Care Expenses (attach Schedule X)</td> <td style="text-align: center;">19e•</td> <td style="text-align: center;">18</td> <td style="text-align: right;">00</td> </tr> <tr> <td>19f Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)</td> <td style="text-align: center;">19f•</td> <td style="text-align: center;">19</td> <td style="text-align: right;">00</td> </tr> <tr> <td>19g Credit for \$1 general income tax (see page 12 of the Instructions)</td> <td style="text-align: center;">19g•</td> <td style="text-align: center;">20</td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">20 Add lines 19a through 19g</td> <td style="text-align: center;">20•</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td rowspan="5" style="width:5%; text-align: center; vertical-align: middle;">REFUND OR AMOUNT YOU OWE</td> <td>21 If line 20 is larger than line 18, enter the amount OVERPAID (line 20 minus line 18)</td> <td style="text-align: center;">21•</td> <td style="text-align: center;">21</td> <td style="text-align: right;">00</td> </tr> <tr> <td>22 If you want to contribute to the Hawaii school-level minor repairs and maintenance special fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly), check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 12 of the Instructions</td> <td style="text-align: center;">22</td> <td style="text-align: center;">22</td> <td style="text-align: right;">00</td> </tr> <tr> <td>23 Line 21 minus line 22. This is the amount to be REFUNDED TO YOU</td> <td style="text-align: center;">23</td> <td style="text-align: center;">23</td> <td style="text-align: right;">00</td> </tr> <tr> <td>24 If line 18 is larger than line 20, enter the AMOUNT YOU OWE (line 18 minus line 20). DO NOT include the penalty and interest for the late filing of your return, see page 13 of the Instructions. Use Form N-200V to send your payment to the Department of Taxation</td> <td style="text-align: center;">24•</td> <td style="text-align: center;">24</td> <td style="text-align: right;">00</td> </tr> <tr> <td>25 Estimated tax penalty. (see page 13 of Instructions) Also include on line 21 or 24, whichever applies. Check box if Form N-210 is attached > <input type="checkbox"/></td> <td style="text-align: center;">25•</td> <td style="text-align: center;">25</td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="5"> 26 If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only 26 > • <input type="checkbox"/> </td> </tr> <tr> <td style="width:5%; text-align: center; vertical-align: middle;">DESIGNEE</td> <td colspan="4"> Third Party Designee. Do want to allow another person to discuss this return with the Hawaii Department of Taxation? (See page 13 of the Instructions.) <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No Designee's name > _____ Phone no. > _____ Identification number > 27 </td> </tr> </table>		TAX PAYMENTS AND CREDITS	16 Tax. Check if from <input type="checkbox"/> Tax Table; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000 Tax >	16•	12	00	17 Energy Conservation Tax Credit (attach Form N-157)	17•	13	00	18 Line 16 minus line 17 (but not less than zero)	18		00	19a Total Hawaii income tax withheld	19a•	14	00	19b Amount paid with extension(s)	19b•	15	00	19c Low-Income Refundable Tax Credit (attach Schedule X)	19c•	16	00	19d Credit for Low-Income Household Renters (attach Schedule X)	19d•	17	00	19e Credit for Child and Dependent Care Expenses (attach Schedule X)	19e•	18	00	19f Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	19f•	19	00	19g Credit for \$1 general income tax (see page 12 of the Instructions)	19g•	20	00	20 Add lines 19a through 19g		20•		00	REFUND OR AMOUNT YOU OWE	21 If line 20 is larger than line 18, enter the amount OVERPAID (line 20 minus line 18)	21•	21	00	22 If you want to contribute to the Hawaii school-level minor repairs and maintenance special fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly), check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 12 of the Instructions	22	22	00	23 Line 21 minus line 22. This is the amount to be REFUNDED TO YOU	23	23	00	24 If line 18 is larger than line 20, enter the AMOUNT YOU OWE (line 18 minus line 20). DO NOT include the penalty and interest for the late filing of your return, see page 13 of the Instructions. Use Form N-200V to send your payment to the Department of Taxation	24•	24	00	25 Estimated tax penalty. (see page 13 of Instructions) Also include on line 21 or 24, whichever applies. Check box if Form N-210 is attached > <input type="checkbox"/>	25•	25	00	26 If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only 26 > • <input type="checkbox"/>					DESIGNEE	Third Party Designee. Do want to allow another person to discuss this return with the Hawaii Department of Taxation? (See page 13 of the Instructions.) <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No Designee's name > _____ Phone no. > _____ Identification number > 27			
TAX PAYMENTS AND CREDITS	16 Tax. Check if from <input type="checkbox"/> Tax Table; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000 Tax >		16•	12	00																																																																									
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DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	> <i>Henry Y. Aloha</i> 28 3/15/02 Your signature Date		> <i>Sheila M. Mahalo</i> 28 3/15/02 Spouse's signature (if filing jointly, BOTH must sign) Date	
	Paid Preparer's Information	Preparer's Signature and date > _____ Firm's name (or yours if self-employed), Address, and ZIP Code > _____	Preparer's identification number	Check if self-employed > <input type="checkbox"/>
			Federal E.I. No. > _____	Phone No. > _____

REMINDERS:

- Check your arithmetic.
- **Don't forget to sign your return.** If married filing a joint return, both spouses must sign the return.
- Use your preprinted address label if you received one. Make any changes directly on the label.
- Be sure required attachments are attached. (W-2s, Schedule X, etc.)
- File early using the preaddressed envelope if you received one.

2001 TAX TABLE

**Tax Table Must Be Used By Persons With Taxable
Income Of Less Than \$100,000**

2001 Hawaii Tax Table

Based on Taxable Income
For persons with taxable
incomes of less than
\$100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,222. This is the tax amount they must write on line 16 of their return.

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is —					Your tax is —					Your tax is —				
0	50	0	0	0	2,550	2,600	51	39	39	5,000				
50	100	1	1	1	2,600	2,650	53	39	39	5,000	5,050	170	98	120
100	150	2	2	2	2,650	2,700	55	40	40	5,050	5,100	173	100	122
150	200	3	3	3	2,700	2,750	57	41	41	5,100	5,150	176	102	124
200	250	3	3	3	2,750	2,800	59	42	42	5,150	5,200	179	103	125
250	300	4	4	4	2,800	2,850	61	42	42	5,200	5,250	182	105	127
300	350	5	5	5	2,850	2,900	62	43	43	5,250	5,300	186	107	129
350	400	6	6	6	2,900	2,950	64	44	44	5,300	5,350	189	109	131
400	450	6	6	6	2,950	3,000	66	45	45	5,350	5,400	192	111	133
450	500	7	7	7	3,000					5,400	5,450	195	113	135
500	550	8	8	8	3,000	3,050	68	45	46	5,450	5,500	198	115	137
550	600	9	9	9	3,050	3,100	70	46	48	5,500	5,550	202	116	138
600	650	9	9	9	3,100	3,150	72	47	50	5,550	5,600	205	118	140
650	700	10	10	10	3,150	3,200	73	48	51	5,600	5,650	208	120	142
700	750	11	11	11	3,200	3,250	75	48	53	5,650	5,700	211	122	144
750	800	12	12	12	3,250	3,300	77	49	55	5,700	5,750	214	124	146
800	850	12	12	12	3,300	3,350	79	50	57	5,750	5,800	218	126	148
850	900	13	13	13	3,350	3,400	81	51	59	5,800	5,850	221	128	150
900	950	14	14	14	3,400	3,450	83	51	61	5,850	5,900	224	129	151
950	1,000	15	15	15	3,450	3,500	85	52	63	5,900	5,950	227	131	153
1,000					3,500	3,550	86	53	64	5,950	6,000	230	133	155
1,000	1,050	15	15	15	3,550	3,600	88	54	66	6,000				
1,050	1,100	16	16	16	3,600	3,650	90	54	68	6,000	6,050	234	135	158
1,100	1,150	17	17	17	3,650	3,700	92	55	70	6,050	6,100	237	137	161
1,150	1,200	18	18	18	3,700	3,750	94	56	72	6,100	6,150	240	139	164
1,200	1,250	18	18	18	3,750	3,800	96	57	74	6,150	6,200	243	140	167
1,250	1,300	19	19	19	3,800	3,850	98	57	76	6,200	6,250	246	142	170
1,300	1,350	20	20	20	3,850	3,900	99	58	77	6,250	6,300	250	144	174
1,350	1,400	21	21	21	3,900	3,950	101	59	79	6,300	6,350	253	146	177
1,400	1,450	21	21	21	3,950	4,000	103	60	81	6,350	6,400	256	148	180
1,450	1,500	22	22	22	4,000					6,400	6,450	259	150	183
1,500	1,550	23	23	23	4,000	4,050	106	61	83	6,450	6,500	262	152	186
1,550	1,600	24	24	24	4,050	4,100	109	63	85	6,500	6,550	266	153	190
1,600	1,650	24	24	24	4,100	4,150	112	65	87	6,550	6,600	269	155	193
1,650	1,700	25	25	25	4,150	4,200	115	66	88	6,600	6,650	272	157	196
1,700	1,750	26	26	26	4,200	4,250	118	68	90	6,650	6,700	275	159	199
1,750	1,800	27	27	27	4,250	4,300	122	70	92	6,700	6,750	278	161	202
1,800	1,850	27	27	27	4,300	4,350	125	72	94	6,750	6,800	282	163	206
1,850	1,900	28	28	28	4,350	4,400	128	74	96	6,800	6,850	285	165	209
1,900	1,950	29	29	29	4,400	4,450	131	76	98	6,850	6,900	288	166	212
1,950	2,000	30	30	30	4,450	4,500	134	78	100	6,900	6,950	291	168	215
2,000					4,500	4,550	138	79	101	6,950	7,000	294	170	218
2,000	2,050	31	30	30	4,550	4,600	141	81	103					
2,050	2,100	33	31	31	4,600	4,650	144	83	105					
2,100	2,150	35	32	32	4,650	4,700	147	85	107					
2,150	2,200	36	33	33	4,700	4,750	150	87	109					
2,200	2,250	38	33	33	4,750	4,800	154	89	111					
2,250	2,300	40	34	34	4,800	4,850	157	91	113					
2,300	2,350	42	35	35	4,850	4,900	160	92	114					
2,350	2,400	44	36	36	4,900	4,950	163	94	116					
2,400	2,450	46	36	36	4,950	5,000	166	96	118					
2,450	2,500	48	37	37										
2,500	2,550	49	38	38										

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
7,000					10,000					13,000				
7,000	7,050	298	172	222	10,000	10,050	500	338	414	13,000	13,050	711	530	611
7,050	7,100	301	174	225	10,050	10,100	503	341	417	13,050	13,100	714	533	614
7,100	7,150	304	176	228	10,100	10,150	507	344	420	13,100	13,150	718	536	618
7,150	7,200	307	177	231	10,150	10,200	510	347	423	13,150	13,200	722	539	621
7,200	7,250	310	179	234	10,200	10,250	514	350	426	13,200	13,250	725	542	625
7,250	7,300	314	181	238	10,250	10,300	517	354	430	13,250	13,300	729	546	628
7,300	7,350	317	183	241	10,300	10,350	520	357	433	13,300	13,350	733	549	631
7,350	7,400	320	185	244	10,350	10,400	524	360	436	13,350	13,400	736	552	635
7,400	7,450	323	187	247	10,400	10,450	527	363	439	13,400	13,450	740	555	638
7,450	7,500	326	189	250	10,450	10,500	531	366	442	13,450	13,500	744	558	642
7,500	7,550	330	190	254	10,500	10,550	534	370	446	13,500	13,550	747	562	645
7,550	7,600	333	192	257	10,550	10,600	538	373	449	13,550	13,600	751	565	649
7,600	7,650	336	194	260	10,600	10,650	541	376	452	13,600	13,650	755	568	652
7,650	7,700	339	196	263	10,650	10,700	545	379	455	13,650	13,700	758	571	656
7,700	7,750	342	198	266	10,700	10,750	548	382	458	13,700	13,750	762	574	659
7,750	7,800	346	200	270	10,750	10,800	551	386	462	13,750	13,800	766	578	662
7,800	7,850	349	202	273	10,800	10,850	555	389	465	13,800	13,850	769	581	666
7,850	7,900	352	203	276	10,850	10,900	558	392	468	13,850	13,900	773	584	669
7,900	7,950	355	205	279	10,900	10,950	562	395	471	13,900	13,950	777	587	673
7,950	8,000	358	207	282	10,950	11,000	565	398	474	13,950	14,000	780	590	676
8,000					11,000					14,000				
8,000	8,050	362	210	286	11,000	11,050	569	402	478	14,000	14,050	784	594	680
8,050	8,100	365	213	289	11,050	11,100	572	405	481	14,050	14,100	787	597	683
8,100	8,150	369	216	292	11,100	11,150	576	408	484	14,100	14,150	791	600	687
8,150	8,200	372	219	295	11,150	11,200	579	411	487	14,150	14,200	795	603	690
8,200	8,250	376	222	298	11,200	11,250	583	414	490	14,200	14,250	798	606	694
8,250	8,300	379	226	302	11,250	11,300	586	418	494	14,250	14,300	802	610	697
8,300	8,350	382	229	305	11,300	11,350	589	421	497	14,300	14,350	806	613	700
8,350	8,400	386	232	308	11,350	11,400	593	424	500	14,350	14,400	809	616	704
8,400	8,450	389	235	311	11,400	11,450	596	427	503	14,400	14,450	813	619	707
8,450	8,500	393	238	314	11,450	11,500	600	430	506	14,450	14,500	817	622	711
8,500	8,550	396	242	318	11,500	11,550	603	434	510	14,500	14,550	820	626	714
8,550	8,600	400	245	321	11,550	11,600	607	437	513	14,550	14,600	824	629	718
8,600	8,650	403	248	324	11,600	11,650	610	440	516	14,600	14,650	828	632	721
8,650	8,700	407	251	327	11,650	11,700	614	443	519	14,650	14,700	831	635	725
8,700	8,750	410	254	330	11,700	11,750	617	446	522	14,700	14,750	835	638	728
8,750	8,800	413	258	334	11,750	11,800	620	450	526	14,750	14,800	839	642	731
8,800	8,850	417	261	337	11,800	11,850	624	453	529	14,800	14,850	842	645	735
8,850	8,900	420	264	340	11,850	11,900	627	456	532	14,850	14,900	846	648	738
8,900	8,950	424	267	343	11,900	11,950	631	459	535	14,900	14,950	850	651	742
8,950	9,000	427	270	346	11,950	12,000	634	462	538	14,950	15,000	853	654	745
9,000					12,000					15,000				
9,000	9,050	431	274	350	12,000	12,050	638	466	542	15,000	15,050	857	658	749
9,050	9,100	434	277	353	12,050	12,100	641	469	545	15,050	15,100	860	661	752
9,100	9,150	438	280	356	12,100	12,150	645	472	549	15,100	15,150	864	664	756
9,150	9,200	441	283	359	12,150	12,200	649	475	552	15,150	15,200	868	667	759
9,200	9,250	445	286	362	12,200	12,250	652	478	556	15,200	15,250	871	670	763
9,250	9,300	448	290	366	12,250	12,300	656	482	559	15,250	15,300	875	674	766
9,300	9,350	451	293	369	12,300	12,350	660	485	562	15,300	15,350	879	677	769
9,350	9,400	455	296	372	12,350	12,400	663	488	566	15,350	15,400	882	680	773
9,400	9,450	458	299	375	12,400	12,450	667	491	569	15,400	15,450	886	683	776
9,450	9,500	462	302	378	12,450	12,500	671	494	573	15,450	15,500	890	686	780
9,500	9,550	465	306	382	12,500	12,550	674	498	576	15,500	15,550	893	690	783
9,550	9,600	469	309	385	12,550	12,600	678	501	580	15,550	15,600	897	693	787
9,600	9,650	472	312	388	12,600	12,650	682	504	583	15,600	15,650	901	696	790
9,650	9,700	476	315	391	12,650	12,700	685	507	587	15,650	15,700	904	699	794
9,700	9,750	479	318	394	12,700	12,750	689	510	590	15,700	15,750	908	702	797
9,750	9,800	482	322	398	12,750	12,800	693	514	593	15,750	15,800	912	706	800
9,800	9,850	486	325	401	12,800	12,850	696	517	597	15,800	15,850	915	709	804
9,850	9,900	489	328	404	12,850	12,900	700	520	600	15,850	15,900	919	712	807
9,900	9,950	493	331	407	12,900	12,950	704	523	604	15,900	15,950	923	715	811
9,950	10,000	496	334	410	12,950	13,000	707	526	607	15,950	16,000	926	718	814

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
16,000					19,000					22,000				
16,000	16,050	930	722	818	19,000	19,050	1,158	929	1,029	22,000	22,050	1,392	1,136	1,248
16,050	16,100	934	725	821	19,050	19,100	1,162	932	1,032	22,050	22,100	1,396	1,139	1,251
16,100	16,150	938	729	825	19,100	19,150	1,166	936	1,036	22,100	22,150	1,400	1,143	1,255
16,150	16,200	941	732	828	19,150	19,200	1,169	939	1,040	22,150	22,200	1,404	1,146	1,259
16,200	16,250	945	736	832	19,200	19,250	1,173	943	1,043	22,200	22,250	1,408	1,150	1,262
16,250	16,300	949	739	835	19,250	19,300	1,177	946	1,047	22,250	22,300	1,412	1,153	1,266
16,300	16,350	953	742	838	19,300	19,350	1,181	949	1,051	22,300	22,350	1,416	1,156	1,270
16,350	16,400	957	746	842	19,350	19,400	1,185	953	1,054	22,350	22,400	1,420	1,160	1,273
16,400	16,450	960	749	845	19,400	19,450	1,188	956	1,058	22,400	22,450	1,424	1,163	1,277
16,450	16,500	964	753	849	19,450	19,500	1,192	960	1,062	22,450	22,500	1,428	1,167	1,281
16,500	16,550	968	756	852	19,500	19,550	1,196	963	1,065	22,500	22,550	1,431	1,170	1,284
16,550	16,600	972	760	856	19,550	19,600	1,200	967	1,069	22,550	22,600	1,435	1,174	1,288
16,600	16,650	976	763	859	19,600	19,650	1,204	970	1,073	22,600	22,650	1,439	1,177	1,292
16,650	16,700	979	767	863	19,650	19,700	1,207	974	1,076	22,650	22,700	1,443	1,181	1,295
16,700	16,750	983	770	866	19,700	19,750	1,211	977	1,080	22,700	22,750	1,447	1,184	1,299
16,750	16,800	987	773	869	19,750	19,800	1,215	980	1,084	22,750	22,800	1,451	1,187	1,303
16,800	16,850	991	777	873	19,800	19,850	1,219	984	1,087	22,800	22,850	1,455	1,191	1,306
16,850	16,900	995	780	876	19,850	19,900	1,223	987	1,091	22,850	22,900	1,459	1,194	1,310
16,900	16,950	998	784	880	19,900	19,950	1,226	991	1,095	22,900	22,950	1,463	1,198	1,314
16,950	17,000	1,002	787	883	19,950	20,000	1,230	994	1,098	22,950	23,000	1,467	1,201	1,317
17,000					20,000					23,000				
17,000	17,050	1,006	791	887	20,000	20,050	1,234	998	1,102	23,000	23,050	1,471	1,205	1,321
17,050	17,100	1,010	794	890	20,050	20,100	1,238	1,001	1,105	23,050	23,100	1,475	1,208	1,324
17,100	17,150	1,014	798	894	20,100	20,150	1,242	1,005	1,109	23,100	23,150	1,479	1,212	1,328
17,150	17,200	1,017	801	897	20,150	20,200	1,246	1,008	1,113	23,150	23,200	1,483	1,215	1,332
17,200	17,250	1,021	805	901	20,200	20,250	1,250	1,012	1,116	23,200	23,250	1,487	1,219	1,335
17,250	17,300	1,025	808	904	20,250	20,300	1,254	1,015	1,120	23,250	23,300	1,491	1,222	1,339
17,300	17,350	1,029	811	907	20,300	20,350	1,258	1,018	1,124	23,300	23,350	1,495	1,225	1,343
17,350	17,400	1,033	815	911	20,350	20,400	1,262	1,022	1,127	23,350	23,400	1,499	1,229	1,346
17,400	17,450	1,036	818	914	20,400	20,450	1,266	1,025	1,131	23,400	23,450	1,503	1,232	1,350
17,450	17,500	1,040	822	918	20,450	20,500	1,270	1,029	1,135	23,450	23,500	1,507	1,236	1,354
17,500	17,550	1,044	825	921	20,500	20,550	1,273	1,032	1,138	23,500	23,550	1,510	1,239	1,357
17,550	17,600	1,048	829	925	20,550	20,600	1,277	1,036	1,142	23,550	23,600	1,514	1,243	1,361
17,600	17,650	1,052	832	928	20,600	20,650	1,281	1,039	1,146	23,600	23,650	1,518	1,246	1,365
17,650	17,700	1,055	836	932	20,650	20,700	1,285	1,043	1,149	23,650	23,700	1,522	1,250	1,368
17,700	17,750	1,059	839	935	20,700	20,750	1,289	1,046	1,153	23,700	23,750	1,526	1,253	1,372
17,750	17,800	1,063	842	938	20,750	20,800	1,293	1,049	1,157	23,750	23,800	1,530	1,256	1,376
17,800	17,850	1,067	846	942	20,800	20,850	1,297	1,053	1,160	23,800	23,850	1,534	1,260	1,379
17,850	17,900	1,071	849	945	20,850	20,900	1,301	1,056	1,164	23,850	23,900	1,538	1,263	1,383
17,900	17,950	1,074	853	949	20,900	20,950	1,305	1,060	1,168	23,900	23,950	1,542	1,267	1,387
17,950	18,000	1,078	856	952	20,950	21,000	1,309	1,063	1,171	23,950	24,000	1,546	1,270	1,390
18,000					21,000					24,000				
18,000	18,050	1,082	860	956	21,000	21,050	1,313	1,067	1,175	24,000	24,050	1,550	1,274	1,394
18,050	18,100	1,086	863	959	21,050	21,100	1,317	1,070	1,178	24,050	24,100	1,554	1,277	1,398
18,100	18,150	1,090	867	963	21,100	21,150	1,321	1,074	1,182	24,100	24,150	1,558	1,281	1,402
18,150	18,200	1,093	870	967	21,150	21,200	1,325	1,077	1,186	24,150	24,200	1,562	1,285	1,405
18,200	18,250	1,097	874	970	21,200	21,250	1,329	1,081	1,189	24,200	24,250	1,566	1,288	1,409
18,250	18,300	1,101	877	974	21,250	21,300	1,333	1,084	1,193	24,250	24,300	1,570	1,292	1,413
18,300	18,350	1,105	880	978	21,300	21,350	1,337	1,087	1,197	24,300	24,350	1,574	1,296	1,417
18,350	18,400	1,109	884	981	21,350	21,400	1,341	1,091	1,200	24,350	24,400	1,578	1,299	1,421
18,400	18,450	1,112	887	985	21,400	21,450	1,345	1,094	1,204	24,400	24,450	1,582	1,303	1,424
18,450	18,500	1,116	891	989	21,450	21,500	1,349	1,098	1,208	24,450	24,500	1,586	1,307	1,428
18,500	18,550	1,120	894	992	21,500	21,550	1,352	1,101	1,211	24,500	24,550	1,589	1,310	1,432
18,550	18,600	1,124	898	996	21,550	21,600	1,356	1,105	1,215	24,550	24,600	1,593	1,314	1,436
18,600	18,650	1,128	901	1,000	21,600	21,650	1,360	1,108	1,219	24,600	24,650	1,597	1,318	1,440
18,650	18,700	1,131	905	1,003	21,650	21,700	1,364	1,112	1,222	24,650	24,700	1,601	1,321	1,443
18,700	18,750	1,135	908	1,007	21,700	21,750	1,368	1,115	1,226	24,700	24,750	1,605	1,325	1,447
18,750	18,800	1,139	911	1,011	21,750	21,800	1,372	1,118	1,230	24,750	24,800	1,609	1,329	1,451
18,800	18,850	1,143	915	1,014	21,800	21,850	1,376	1,122	1,233	24,800	24,850	1,613	1,332	1,455
18,850	18,900	1,147	918	1,018	21,850	21,900	1,380	1,125	1,237	24,850	24,900	1,617	1,336	1,459
18,900	18,950	1,150	922	1,022	21,900	21,950	1,384	1,129	1,241	24,900	24,950	1,621	1,340	1,462
18,950	19,000	1,154	925	1,025	21,950	22,000	1,388	1,132	1,244	24,950	25,000	1,625	1,343	1,466

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
25,000					28,000					31,000				
25,000	25,050	1,629	1,347	1,470	28,000	28,050	1,866	1,566	1,698	31,000	31,050	2,106	1,785	1,929
25,050	25,100	1,633	1,350	1,474	28,050	28,100	1,870	1,569	1,702	31,050	31,100	2,110	1,788	1,933
25,100	25,150	1,637	1,354	1,478	28,100	28,150	1,874	1,573	1,706	31,100	31,150	2,114	1,792	1,937
25,150	25,200	1,641	1,358	1,481	28,150	28,200	1,878	1,577	1,709	31,150	31,200	2,118	1,796	1,941
25,200	25,250	1,645	1,361	1,485	28,200	28,250	1,882	1,580	1,713	31,200	31,250	2,122	1,799	1,945
25,250	25,300	1,649	1,365	1,489	28,250	28,300	1,886	1,584	1,717	31,250	31,300	2,127	1,803	1,949
25,300	25,350	1,653	1,369	1,493	28,300	28,350	1,890	1,588	1,721	31,300	31,350	2,131	1,807	1,953
25,350	25,400	1,657	1,372	1,497	28,350	28,400	1,894	1,591	1,725	31,350	31,400	2,135	1,810	1,957
25,400	25,450	1,661	1,376	1,500	28,400	28,450	1,898	1,595	1,728	31,400	31,450	2,139	1,814	1,961
25,450	25,500	1,665	1,380	1,504	28,450	28,500	1,902	1,599	1,732	31,450	31,500	2,143	1,818	1,965
25,500	25,550	1,668	1,383	1,508	28,500	28,550	1,905	1,602	1,736	31,500	31,550	2,147	1,821	1,968
25,550	25,600	1,672	1,387	1,512	28,550	28,600	1,909	1,606	1,740	31,550	31,600	2,151	1,825	1,972
25,600	25,650	1,676	1,391	1,516	28,600	28,650	1,913	1,610	1,744	31,600	31,650	2,155	1,829	1,976
25,650	25,700	1,680	1,394	1,519	28,650	28,700	1,917	1,613	1,747	31,650	31,700	2,159	1,832	1,980
25,700	25,750	1,684	1,398	1,523	28,700	28,750	1,921	1,617	1,751	31,700	31,750	2,163	1,836	1,984
25,750	25,800	1,688	1,402	1,527	28,750	28,800	1,925	1,621	1,755	31,750	31,800	2,168	1,840	1,988
25,800	25,850	1,692	1,405	1,531	28,800	28,850	1,929	1,624	1,759	31,800	31,850	2,172	1,843	1,992
25,850	25,900	1,696	1,409	1,535	28,850	28,900	1,933	1,628	1,763	31,850	31,900	2,176	1,847	1,996
25,900	25,950	1,700	1,413	1,538	28,900	28,950	1,937	1,632	1,766	31,900	31,950	2,180	1,851	2,000
25,950	26,000	1,704	1,416	1,542	28,950	29,000	1,941	1,635	1,770	31,950	32,000	2,184	1,854	2,004
26,000					29,000					32,000				
26,000	26,050	1,708	1,420	1,546	29,000	29,050	1,945	1,639	1,774	32,000	32,050	2,188	1,858	2,008
26,050	26,100	1,712	1,423	1,550	29,050	29,100	1,949	1,642	1,778	32,050	32,100	2,192	1,862	2,012
26,100	26,150	1,716	1,427	1,554	29,100	29,150	1,953	1,646	1,782	32,100	32,150	2,196	1,866	2,016
26,150	26,200	1,720	1,431	1,557	29,150	29,200	1,957	1,650	1,785	32,150	32,200	2,200	1,869	2,020
26,200	26,250	1,724	1,434	1,561	29,200	29,250	1,961	1,653	1,789	32,200	32,250	2,204	1,873	2,024
26,250	26,300	1,728	1,438	1,565	29,250	29,300	1,965	1,657	1,793	32,250	32,300	2,209	1,877	2,028
26,300	26,350	1,732	1,442	1,569	29,300	29,350	1,969	1,661	1,797	32,300	32,350	2,213	1,881	2,032
26,350	26,400	1,736	1,445	1,573	29,350	29,400	1,973	1,664	1,801	32,350	32,400	2,217	1,885	2,036
26,400	26,450	1,740	1,449	1,576	29,400	29,450	1,977	1,668	1,804	32,400	32,450	2,221	1,888	2,040
26,450	26,500	1,744	1,453	1,580	29,450	29,500	1,981	1,672	1,808	32,450	32,500	2,225	1,892	2,044
26,500	26,550	1,747	1,456	1,584	29,500	29,550	1,984	1,675	1,812	32,500	32,550	2,229	1,896	2,047
26,550	26,600	1,751	1,460	1,588	29,550	29,600	1,988	1,679	1,816	32,550	32,600	2,233	1,900	2,051
26,600	26,650	1,755	1,464	1,592	29,600	29,650	1,992	1,683	1,820	32,600	32,650	2,237	1,904	2,055
26,650	26,700	1,759	1,467	1,595	29,650	29,700	1,996	1,686	1,823	32,650	32,700	2,241	1,907	2,059
26,700	26,750	1,763	1,471	1,599	29,700	29,750	2,000	1,690	1,827	32,700	32,750	2,245	1,911	2,063
26,750	26,800	1,767	1,475	1,603	29,750	29,800	2,004	1,694	1,831	32,750	32,800	2,250	1,915	2,067
26,800	26,850	1,771	1,478	1,607	29,800	29,850	2,008	1,697	1,835	32,800	32,850	2,254	1,919	2,071
26,850	26,900	1,775	1,482	1,611	29,850	29,900	2,012	1,701	1,839	32,850	32,900	2,258	1,923	2,075
26,900	26,950	1,779	1,486	1,614	29,900	29,950	2,016	1,705	1,842	32,900	32,950	2,262	1,926	2,079
26,950	27,000	1,783	1,489	1,618	29,950	30,000	2,020	1,708	1,846	32,950	33,000	2,266	1,930	2,083
27,000					30,000					33,000				
27,000	27,050	1,787	1,493	1,622	30,000	30,050	2,024	1,712	1,850	33,000	33,050	2,270	1,934	2,087
27,050	27,100	1,791	1,496	1,626	30,050	30,100	2,028	1,715	1,854	33,050	33,100	2,274	1,938	2,091
27,100	27,150	1,795	1,500	1,630	30,100	30,150	2,032	1,719	1,858	33,100	33,150	2,278	1,942	2,095
27,150	27,200	1,799	1,504	1,633	30,150	30,200	2,036	1,723	1,862	33,150	33,200	2,282	1,945	2,099
27,200	27,250	1,803	1,507	1,637	30,200	30,250	2,040	1,726	1,866	33,200	33,250	2,286	1,949	2,103
27,250	27,300	1,807	1,511	1,641	30,250	30,300	2,045	1,730	1,870	33,250	33,300	2,291	1,953	2,107
27,300	27,350	1,811	1,515	1,645	30,300	30,350	2,049	1,734	1,874	33,300	33,350	2,295	1,957	2,111
27,350	27,400	1,815	1,518	1,649	30,350	30,400	2,053	1,737	1,878	33,350	33,400	2,299	1,961	2,115
27,400	27,450	1,819	1,522	1,652	30,400	30,450	2,057	1,741	1,882	33,400	33,450	2,303	1,964	2,119
27,450	27,500	1,823	1,526	1,656	30,450	30,500	2,061	1,745	1,886	33,450	33,500	2,307	1,968	2,123
27,500	27,550	1,826	1,529	1,660	30,500	30,550	2,065	1,748	1,889	33,500	33,550	2,311	1,972	2,126
27,550	27,600	1,830	1,533	1,664	30,550	30,600	2,069	1,752	1,893	33,550	33,600	2,315	1,976	2,130
27,600	27,650	1,834	1,537	1,668	30,600	30,650	2,073	1,756	1,897	33,600	33,650	2,319	1,980	2,134
27,650	27,700	1,838	1,540	1,671	30,650	30,700	2,077	1,759	1,901	33,650	33,700	2,323	1,983	2,138
27,700	27,750	1,842	1,544	1,675	30,700	30,750	2,081	1,763	1,905	33,700	33,750	2,327	1,987	2,142
27,750	27,800	1,846	1,548	1,679	30,750	30,800	2,086	1,767	1,909	33,750	33,800	2,332	1,991	2,146
27,800	27,850	1,850	1,551	1,683	30,800	30,850	2,090	1,770	1,913	33,800	33,850	2,336	1,995	2,150
27,850	27,900	1,854	1,555	1,687	30,850	30,900	2,094	1,774	1,917	33,850	33,900	2,340	1,999	2,154
27,900	27,950	1,858	1,559	1,690	30,900	30,950	2,098	1,778	1,921	33,900	33,950	2,344	2,002	2,158
27,950	28,000	1,862	1,562	1,694	30,950	31,000	2,102	1,781	1,925	33,950	34,000	2,348	2,006	2,162

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
34,000					37,000					40,000				
34,000	34,050	2,352	2,010	2,166	37,000	37,050	2,598	2,238	2,403	40,000	40,050	2,844	2,466	2,640
34,050	34,100	2,356	2,014	2,170	37,050	37,100	2,602	2,242	2,407	40,050	40,100	2,848	2,470	2,644
34,100	34,150	2,360	2,018	2,174	37,100	37,150	2,606	2,246	2,411	40,100	40,150	2,853	2,474	2,648
34,150	34,200	2,364	2,021	2,178	37,150	37,200	2,610	2,249	2,415	40,150	40,200	2,857	2,478	2,652
34,200	34,250	2,368	2,025	2,182	37,200	37,250	2,614	2,253	2,419	40,200	40,250	2,861	2,482	2,656
34,250	34,300	2,373	2,029	2,186	37,250	37,300	2,619	2,257	2,423	40,250	40,300	2,865	2,486	2,660
34,300	34,350	2,377	2,033	2,190	37,300	37,350	2,623	2,261	2,427	40,300	40,350	2,870	2,490	2,664
34,350	34,400	2,381	2,037	2,194	37,350	37,400	2,627	2,265	2,431	40,350	40,400	2,874	2,494	2,668
34,400	34,450	2,385	2,040	2,198	37,400	37,450	2,631	2,268	2,435	40,400	40,450	2,878	2,498	2,672
34,450	34,500	2,389	2,044	2,202	37,450	37,500	2,635	2,272	2,439	40,450	40,500	2,882	2,502	2,676
34,500	34,550	2,393	2,048	2,205	37,500	37,550	2,639	2,276	2,442	40,500	40,550	2,887	2,505	2,679
34,550	34,600	2,397	2,052	2,209	37,550	37,600	2,643	2,280	2,446	40,550	40,600	2,891	2,509	2,683
34,600	34,650	2,401	2,056	2,213	37,600	37,650	2,647	2,284	2,450	40,600	40,650	2,895	2,513	2,687
34,650	34,700	2,405	2,059	2,217	37,650	37,700	2,651	2,287	2,454	40,650	40,700	2,899	2,517	2,691
34,700	34,750	2,409	2,063	2,221	37,700	37,750	2,655	2,291	2,458	40,700	40,750	2,904	2,521	2,695
34,750	34,800	2,414	2,067	2,225	37,750	37,800	2,660	2,295	2,462	40,750	40,800	2,908	2,525	2,699
34,800	34,850	2,418	2,071	2,229	37,800	37,850	2,664	2,299	2,466	40,800	40,850	2,912	2,529	2,703
34,850	34,900	2,422	2,075	2,233	37,850	37,900	2,668	2,303	2,470	40,850	40,900	2,916	2,533	2,707
34,900	34,950	2,426	2,078	2,237	37,900	37,950	2,672	2,306	2,474	40,900	40,950	2,921	2,537	2,711
34,950	35,000	2,430	2,082	2,241	37,950	38,000	2,676	2,310	2,478	40,950	41,000	2,925	2,541	2,715
35,000					38,000					41,000				
35,000	35,050	2,434	2,086	2,245	38,000	38,050	2,680	2,314	2,482	41,000	41,050	2,929	2,545	2,719
35,050	35,100	2,438	2,090	2,249	38,050	38,100	2,684	2,318	2,486	41,050	41,100	2,933	2,549	2,723
35,100	35,150	2,442	2,094	2,253	38,100	38,150	2,688	2,322	2,490	41,100	41,150	2,938	2,553	2,727
35,150	35,200	2,446	2,097	2,257	38,150	38,200	2,692	2,325	2,494	41,150	41,200	2,942	2,557	2,731
35,200	35,250	2,450	2,101	2,261	38,200	38,250	2,696	2,329	2,498	41,200	41,250	2,946	2,561	2,735
35,250	35,300	2,455	2,105	2,265	38,250	38,300	2,701	2,333	2,502	41,250	41,300	2,950	2,565	2,739
35,300	35,350	2,459	2,109	2,269	38,300	38,350	2,705	2,337	2,506	41,300	41,350	2,955	2,569	2,743
35,350	35,400	2,463	2,113	2,273	38,350	38,400	2,709	2,341	2,510	41,350	41,400	2,959	2,573	2,747
35,400	35,450	2,467	2,116	2,277	38,400	38,450	2,713	2,344	2,514	41,400	41,450	2,963	2,577	2,751
35,450	35,500	2,471	2,120	2,281	38,450	38,500	2,717	2,348	2,518	41,450	41,500	2,967	2,581	2,755
35,500	35,550	2,475	2,124	2,284	38,500	38,550	2,721	2,352	2,521	41,500	41,550	2,972	2,584	2,758
35,550	35,600	2,479	2,128	2,288	38,550	38,600	2,725	2,356	2,525	41,550	41,600	2,976	2,588	2,762
35,600	35,650	2,483	2,132	2,292	38,600	38,650	2,729	2,360	2,529	41,600	41,650	2,980	2,592	2,766
35,650	35,700	2,487	2,135	2,296	38,650	38,700	2,733	2,363	2,533	41,650	41,700	2,984	2,596	2,770
35,700	35,750	2,491	2,139	2,300	38,700	38,750	2,737	2,367	2,537	41,700	41,750	2,989	2,600	2,774
35,750	35,800	2,496	2,143	2,304	38,750	38,800	2,742	2,371	2,541	41,750	41,800	2,993	2,604	2,778
35,800	35,850	2,500	2,147	2,308	38,800	38,850	2,746	2,375	2,545	41,800	41,850	2,997	2,608	2,782
35,850	35,900	2,504	2,151	2,312	38,850	38,900	2,750	2,379	2,549	41,850	41,900	3,001	2,612	2,786
35,900	35,950	2,508	2,154	2,316	38,900	38,950	2,754	2,382	2,553	41,900	41,950	3,006	2,616	2,790
35,950	36,000	2,512	2,158	2,320	38,950	39,000	2,758	2,386	2,557	41,950	42,000	3,010	2,620	2,794
36,000					39,000					42,000				
36,000	36,050	2,516	2,162	2,324	39,000	39,050	2,762	2,390	2,561	42,000	42,050	3,014	2,624	2,798
36,050	36,100	2,520	2,166	2,328	39,050	39,100	2,766	2,394	2,565	42,050	42,100	3,018	2,628	2,802
36,100	36,150	2,524	2,170	2,332	39,100	39,150	2,770	2,398	2,569	42,100	42,150	3,023	2,632	2,806
36,150	36,200	2,528	2,173	2,336	39,150	39,200	2,774	2,401	2,573	42,150	42,200	3,027	2,636	2,810
36,200	36,250	2,532	2,177	2,340	39,200	39,250	2,778	2,405	2,577	42,200	42,250	3,031	2,640	2,814
36,250	36,300	2,537	2,181	2,344	39,250	39,300	2,783	2,409	2,581	42,250	42,300	3,035	2,644	2,818
36,300	36,350	2,541	2,185	2,348	39,300	39,350	2,787	2,413	2,585	42,300	42,350	3,040	2,648	2,822
36,350	36,400	2,545	2,189	2,352	39,350	39,400	2,791	2,417	2,589	42,350	42,400	3,044	2,652	2,826
36,400	36,450	2,549	2,192	2,356	39,400	39,450	2,795	2,420	2,593	42,400	42,450	3,048	2,656	2,830
36,450	36,500	2,553	2,196	2,360	39,450	39,500	2,799	2,424	2,597	42,450	42,500	3,052	2,660	2,834
36,500	36,550	2,557	2,200	2,363	39,500	39,550	2,803	2,428	2,600	42,500	42,550	3,057	2,663	2,837
36,550	36,600	2,561	2,204	2,367	39,550	39,600	2,807	2,432	2,604	42,550	42,600	3,061	2,667	2,841
36,600	36,650	2,565	2,208	2,371	39,600	39,650	2,811	2,436	2,608	42,600	42,650	3,065	2,671	2,845
36,650	36,700	2,569	2,211	2,375	39,650	39,700	2,815	2,439	2,612	42,650	42,700	3,069	2,675	2,849
36,700	36,750	2,573	2,215	2,379	39,700	39,750	2,819	2,443	2,616	42,700	42,750	3,074	2,679	2,853
36,750	36,800	2,578	2,219	2,383	39,750	39,800	2,824	2,447	2,620	42,750	42,800	3,078	2,683	2,857
36,800	36,850	2,582	2,223	2,387	39,800	39,850	2,828	2,451	2,624	42,800	42,850	3,082	2,687	2,861
36,850	36,900	2,586	2,227	2,391	39,850	39,900	2,832	2,455	2,628	42,850	42,900	3,086	2,691	2,865
36,900	36,950	2,590	2,230	2,395	39,900	39,950	2,836	2,458	2,632	42,900	42,950	3,091	2,695	2,869
36,950	37,000	2,594	2,234	2,399	39,950	40,000	2,840	2,462	2,636	42,950	43,000	3,095	2,699	2,873

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
43,000					46,000					49,000				
43,000	43,050	3,099	2,703	2,877	46,000	46,050	3,354	2,940	3,117	49,000	49,050	3,609	3,177	3,363
43,050	43,100	3,103	2,707	2,881	46,050	46,100	3,358	2,944	3,121	49,050	49,100	3,613	3,181	3,367
43,100	43,150	3,108	2,711	2,885	46,100	46,150	3,363	2,948	3,125	49,100	49,150	3,618	3,185	3,371
43,150	43,200	3,112	2,715	2,889	46,150	46,200	3,367	2,952	3,129	49,150	49,200	3,622	3,189	3,375
43,200	43,250	3,116	2,719	2,893	46,200	46,250	3,371	2,956	3,133	49,200	49,250	3,626	3,193	3,379
43,250	43,300	3,120	2,723	2,897	46,250	46,300	3,375	2,960	3,138	49,250	49,300	3,630	3,197	3,384
43,300	43,350	3,125	2,727	2,901	46,300	46,350	3,380	2,964	3,142	49,300	49,350	3,635	3,201	3,388
43,350	43,400	3,129	2,731	2,905	46,350	46,400	3,384	2,968	3,146	49,350	49,400	3,639	3,205	3,392
43,400	43,450	3,133	2,735	2,909	46,400	46,450	3,388	2,972	3,150	49,400	49,450	3,643	3,209	3,396
43,450	43,500	3,137	2,739	2,913	46,450	46,500	3,392	2,976	3,154	49,450	49,500	3,647	3,213	3,400
43,500	43,550	3,142	2,742	2,916	46,500	46,550	3,397	2,979	3,158	49,500	49,550	3,652	3,216	3,404
43,550	43,600	3,146	2,746	2,920	46,550	46,600	3,401	2,983	3,162	49,550	49,600	3,656	3,220	3,408
43,600	43,650	3,150	2,750	2,924	46,600	46,650	3,405	2,987	3,166	49,600	49,650	3,660	3,224	3,412
43,650	43,700	3,154	2,754	2,928	46,650	46,700	3,409	2,991	3,170	49,650	49,700	3,664	3,228	3,416
43,700	43,750	3,159	2,758	2,932	46,700	46,750	3,414	2,995	3,174	49,700	49,750	3,669	3,232	3,420
43,750	43,800	3,163	2,762	2,936	46,750	46,800	3,418	2,999	3,179	49,750	49,800	3,673	3,236	3,425
43,800	43,850	3,167	2,766	2,940	46,800	46,850	3,422	3,003	3,183	49,800	49,850	3,677	3,240	3,429
43,850	43,900	3,171	2,770	2,944	46,850	46,900	3,426	3,007	3,187	49,850	49,900	3,681	3,244	3,433
43,900	43,950	3,176	2,774	2,948	46,900	46,950	3,431	3,011	3,191	49,900	49,950	3,686	3,248	3,437
43,950	44,000	3,180	2,778	2,952	46,950	47,000	3,435	3,015	3,195	49,950	50,000	3,690	3,252	3,441
44,000					47,000					50,000				
44,000	44,050	3,184	2,782	2,956	47,000	47,050	3,439	3,019	3,199	50,000	50,050	3,694	3,256	3,445
44,050	44,100	3,188	2,786	2,960	47,050	47,100	3,443	3,023	3,203	50,050	50,100	3,698	3,260	3,449
44,100	44,150	3,193	2,790	2,964	47,100	47,150	3,448	3,027	3,207	50,100	50,150	3,703	3,264	3,453
44,150	44,200	3,197	2,794	2,968	47,150	47,200	3,452	3,031	3,211	50,150	50,200	3,707	3,268	3,457
44,200	44,250	3,201	2,798	2,972	47,200	47,250	3,456	3,035	3,215	50,200	50,250	3,711	3,272	3,461
44,250	44,300	3,205	2,802	2,976	47,250	47,300	3,460	3,039	3,220	50,250	50,300	3,715	3,276	3,466
44,300	44,350	3,210	2,806	2,980	47,300	47,350	3,465	3,043	3,224	50,300	50,350	3,720	3,280	3,470
44,350	44,400	3,214	2,810	2,984	47,350	47,400	3,469	3,047	3,228	50,350	50,400	3,724	3,284	3,474
44,400	44,450	3,218	2,814	2,988	47,400	47,450	3,473	3,051	3,232	50,400	50,450	3,728	3,288	3,478
44,450	44,500	3,222	2,818	2,992	47,450	47,500	3,477	3,055	3,236	50,450	50,500	3,732	3,292	3,482
44,500	44,550	3,227	2,821	2,995	47,500	47,550	3,482	3,058	3,240	50,500	50,550	3,737	3,295	3,486
44,550	44,600	3,231	2,825	2,999	47,550	47,600	3,486	3,062	3,244	50,550	50,600	3,741	3,299	3,490
44,600	44,650	3,235	2,829	3,003	47,600	47,650	3,490	3,066	3,248	50,600	50,650	3,745	3,303	3,494
44,650	44,700	3,239	2,833	3,007	47,650	47,700	3,494	3,070	3,252	50,650	50,700	3,749	3,307	3,498
44,700	44,750	3,244	2,837	3,011	47,700	47,750	3,499	3,074	3,256	50,700	50,750	3,754	3,311	3,502
44,750	44,800	3,248	2,841	3,015	47,750	47,800	3,503	3,078	3,261	50,750	50,800	3,758	3,315	3,507
44,800	44,850	3,252	2,845	3,019	47,800	47,850	3,507	3,082	3,265	50,800	50,850	3,762	3,319	3,511
44,850	44,900	3,256	2,849	3,023	47,850	47,900	3,511	3,086	3,269	50,850	50,900	3,766	3,323	3,515
44,900	44,950	3,261	2,853	3,027	47,900	47,950	3,516	3,090	3,273	50,900	50,950	3,771	3,327	3,519
44,950	45,000	3,265	2,857	3,031	47,950	48,000	3,520	3,094	3,277	50,950	51,000	3,775	3,331	3,523
45,000					48,000					51,000				
45,000	45,050	3,269	2,861	3,035	48,000	48,050	3,524	3,098	3,281	51,000	51,050	3,779	3,335	3,527
45,050	45,100	3,273	2,865	3,039	48,050	48,100	3,528	3,102	3,285	51,050	51,100	3,783	3,339	3,531
45,100	45,150	3,278	2,869	3,043	48,100	48,150	3,533	3,106	3,289	51,100	51,150	3,788	3,343	3,535
45,150	45,200	3,282	2,873	3,047	48,150	48,200	3,537	3,110	3,293	51,150	51,200	3,792	3,347	3,539
45,200	45,250	3,286	2,877	3,051	48,200	48,250	3,541	3,114	3,297	51,200	51,250	3,796	3,351	3,543
45,250	45,300	3,290	2,881	3,056	48,250	48,300	3,545	3,118	3,302	51,250	51,300	3,800	3,355	3,548
45,300	45,350	3,295	2,885	3,060	48,300	48,350	3,550	3,122	3,306	51,300	51,350	3,805	3,359	3,552
45,350	45,400	3,299	2,889	3,064	48,350	48,400	3,554	3,126	3,310	51,350	51,400	3,809	3,363	3,556
45,400	45,450	3,303	2,893	3,068	48,400	48,450	3,558	3,130	3,314	51,400	51,450	3,813	3,367	3,560
45,450	45,500	3,307	2,897	3,072	48,450	48,500	3,562	3,134	3,318	51,450	51,500	3,817	3,371	3,564
45,500	45,550	3,312	2,900	3,076	48,500	48,550	3,567	3,137	3,322	51,500	51,550	3,822	3,374	3,568
45,550	45,600	3,316	2,904	3,080	48,550	48,600	3,571	3,141	3,326	51,550	51,600	3,826	3,378	3,572
45,600	45,650	3,320	2,908	3,084	48,600	48,650	3,575	3,145	3,330	51,600	51,650	3,830	3,382	3,576
45,650	45,700	3,324	2,912	3,088	48,650	48,700	3,579	3,149	3,334	51,650	51,700	3,834	3,386	3,580
45,700	45,750	3,329	2,916	3,092	48,700	48,750	3,584	3,153	3,338	51,700	51,750	3,839	3,390	3,584
45,750	45,800	3,333	2,920	3,097	48,750	48,800	3,588	3,157	3,343	51,750	51,800	3,843	3,394	3,589
45,800	45,850	3,337	2,924	3,101	48,800	48,850	3,592	3,161	3,347	51,800	51,850	3,847	3,398	3,593
45,850	45,900	3,341	2,928	3,105	48,850	48,900	3,596	3,165	3,351	51,850	51,900	3,851	3,402	3,597
45,900	45,950	3,346	2,932	3,109	48,900	48,950	3,601	3,169	3,355	51,900	51,950	3,856	3,406	3,601
45,950	46,000	3,350	2,936	3,113	48,950	49,000	3,605	3,173	3,359	51,950	52,000	3,860	3,410	3,605

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
52,000					55,000					58,000				
52,000	52,050	3,864	3,414	3,609	55,000	55,050	4,119	3,651	3,855	58,000	58,050	4,374	3,888	4,101
52,050	52,100	3,868	3,418	3,613	55,050	55,100	4,123	3,655	3,859	58,050	58,100	4,378	3,892	4,105
52,100	52,150	3,873	3,422	3,617	55,100	55,150	4,128	3,659	3,863	58,100	58,150	4,383	3,896	4,109
52,150	52,200	3,877	3,426	3,621	55,150	55,200	4,132	3,663	3,867	58,150	58,200	4,387	3,900	4,113
52,200	52,250	3,881	3,430	3,625	55,200	55,250	4,136	3,667	3,871	58,200	58,250	4,391	3,904	4,117
52,250	52,300	3,885	3,434	3,630	55,250	55,300	4,140	3,671	3,876	58,250	58,300	4,395	3,908	4,122
52,300	52,350	3,890	3,438	3,634	55,300	55,350	4,145	3,675	3,880	58,300	58,350	4,400	3,912	4,126
52,350	52,400	3,894	3,442	3,638	55,350	55,400	4,149	3,679	3,884	58,350	58,400	4,404	3,916	4,130
52,400	52,450	3,898	3,446	3,642	55,400	55,450	4,153	3,683	3,888	58,400	58,450	4,408	3,920	4,134
52,450	52,500	3,902	3,450	3,646	55,450	55,500	4,157	3,687	3,892	58,450	58,500	4,412	3,924	4,138
52,500	52,550	3,907	3,453	3,650	55,500	55,550	4,162	3,690	3,896	58,500	58,550	4,417	3,927	4,142
52,550	52,600	3,911	3,457	3,654	55,550	55,600	4,166	3,694	3,900	58,550	58,600	4,421	3,931	4,146
52,600	52,650	3,915	3,461	3,658	55,600	55,650	4,170	3,698	3,904	58,600	58,650	4,425	3,935	4,150
52,650	52,700	3,919	3,465	3,662	55,650	55,700	4,174	3,702	3,908	58,650	58,700	4,429	3,939	4,154
52,700	52,750	3,924	3,469	3,666	55,700	55,750	4,179	3,706	3,912	58,700	58,750	4,434	3,943	4,158
52,750	52,800	3,928	3,473	3,671	55,750	55,800	4,183	3,710	3,917	58,750	58,800	4,438	3,947	4,163
52,800	52,850	3,932	3,477	3,675	55,800	55,850	4,187	3,714	3,921	58,800	58,850	4,442	3,951	4,167
52,850	52,900	3,936	3,481	3,679	55,850	55,900	4,191	3,718	3,925	58,850	58,900	4,446	3,955	4,171
52,900	52,950	3,941	3,485	3,683	55,900	55,950	4,196	3,722	3,929	58,900	58,950	4,451	3,959	4,175
52,950	53,000	3,945	3,489	3,687	55,950	56,000	4,200	3,726	3,933	58,950	59,000	4,455	3,963	4,179
53,000					56,000					59,000				
53,000	53,050	3,949	3,493	3,691	56,000	56,050	4,204	3,730	3,937	59,000	59,050	4,459	3,967	4,183
53,050	53,100	3,953	3,497	3,695	56,050	56,100	4,208	3,734	3,941	59,050	59,100	4,463	3,971	4,187
53,100	53,150	3,958	3,501	3,699	56,100	56,150	4,213	3,738	3,945	59,100	59,150	4,468	3,975	4,191
53,150	53,200	3,962	3,505	3,703	56,150	56,200	4,217	3,742	3,949	59,150	59,200	4,472	3,979	4,195
53,200	53,250	3,966	3,509	3,707	56,200	56,250	4,221	3,746	3,953	59,200	59,250	4,476	3,983	4,199
53,250	53,300	3,970	3,513	3,712	56,250	56,300	4,225	3,750	3,958	59,250	59,300	4,480	3,987	4,204
53,300	53,350	3,975	3,517	3,716	56,300	56,350	4,230	3,754	3,962	59,300	59,350	4,485	3,991	4,208
53,350	53,400	3,979	3,521	3,720	56,350	56,400	4,234	3,758	3,966	59,350	59,400	4,489	3,995	4,212
53,400	53,450	3,983	3,525	3,724	56,400	56,450	4,238	3,762	3,970	59,400	59,450	4,493	3,999	4,216
53,450	53,500	3,987	3,529	3,728	56,450	56,500	4,242	3,766	3,974	59,450	59,500	4,497	4,003	4,220
53,500	53,550	3,992	3,532	3,732	56,500	56,550	4,247	3,769	3,978	59,500	59,550	4,502	4,006	4,224
53,550	53,600	3,996	3,536	3,736	56,550	56,600	4,251	3,773	3,982	59,550	59,600	4,506	4,010	4,228
53,600	53,650	4,000	3,540	3,740	56,600	56,650	4,255	3,777	3,986	59,600	59,650	4,510	4,014	4,232
53,650	53,700	4,004	3,544	3,744	56,650	56,700	4,259	3,781	3,990	59,650	59,700	4,514	4,018	4,236
53,700	53,750	4,009	3,548	3,748	56,700	56,750	4,264	3,785	3,994	59,700	59,750	4,519	4,022	4,240
53,750	53,800	4,013	3,552	3,753	56,750	56,800	4,268	3,789	3,999	59,750	59,800	4,523	4,026	4,245
53,800	53,850	4,017	3,556	3,757	56,800	56,850	4,272	3,793	4,003	59,800	59,850	4,527	4,030	4,249
53,850	53,900	4,021	3,560	3,761	56,850	56,900	4,276	3,797	4,007	59,850	59,900	4,531	4,034	4,253
53,900	53,950	4,026	3,564	3,765	56,900	56,950	4,281	3,801	4,011	59,900	59,950	4,536	4,038	4,257
53,950	54,000	4,030	3,568	3,769	56,950	57,000	4,285	3,805	4,015	59,950	60,000	4,540	4,042	4,261
54,000					57,000					60,000				
54,000	54,050	4,034	3,572	3,773	57,000	57,050	4,289	3,809	4,019	60,000	60,050	4,544	4,046	4,265
54,050	54,100	4,038	3,576	3,777	57,050	57,100	4,293	3,813	4,023	60,050	60,100	4,548	4,050	4,269
54,100	54,150	4,043	3,580	3,781	57,100	57,150	4,298	3,817	4,027	60,100	60,150	4,553	4,054	4,274
54,150	54,200	4,047	3,584	3,785	57,150	57,200	4,302	3,821	4,031	60,150	60,200	4,557	4,058	4,278
54,200	54,250	4,051	3,588	3,789	57,200	57,250	4,306	3,825	4,035	60,200	60,250	4,561	4,062	4,282
54,250	54,300	4,055	3,592	3,794	57,250	57,300	4,310	3,829	4,040	60,250	60,300	4,565	4,067	4,286
54,300	54,350	4,060	3,596	3,798	57,300	57,350	4,315	3,833	4,044	60,300	60,350	4,570	4,071	4,291
54,350	54,400	4,064	3,600	3,802	57,350	57,400	4,319	3,837	4,048	60,350	60,400	4,574	4,075	4,295
54,400	54,450	4,068	3,604	3,806	57,400	57,450	4,323	3,841	4,052	60,400	60,450	4,578	4,079	4,299
54,450	54,500	4,072	3,608	3,810	57,450	57,500	4,327	3,845	4,056	60,450	60,500	4,582	4,083	4,303
54,500	54,550	4,077	3,611	3,814	57,500	57,550	4,332	3,848	4,060	60,500	60,550	4,587	4,087	4,308
54,550	54,600	4,081	3,615	3,818	57,550	57,600	4,336	3,852	4,064	60,550	60,600	4,591	4,091	4,312
54,600	54,650	4,085	3,619	3,822	57,600	57,650	4,340	3,856	4,068	60,600	60,650	4,595	4,095	4,316
54,650	54,700	4,089	3,623	3,826	57,650	57,700	4,344	3,860	4,072	60,650	60,700	4,599	4,099	4,320
54,700	54,750	4,094	3,627	3,830	57,700	57,750	4,349	3,864	4,076	60,700	60,750	4,604	4,103	4,325
54,750	54,800	4,098	3,631	3,835	57,750	57,800	4,353	3,868	4,081	60,750	60,800	4,608	4,108	4,329
54,800	54,850	4,102	3,635	3,839	57,800	57,850	4,357	3,872	4,085	60,800	60,850	4,612	4,112	4,333
54,850	54,900	4,106	3,639	3,843	57,850	57,900	4,361	3,876	4,089	60,850	60,900	4,616	4,116	4,337
54,900	54,950	4,111	3,643	3,847	57,900	57,950	4,366	3,880	4,093	60,900	60,950	4,621	4,120	4,342
54,950	55,000	4,115	3,647	3,851	57,950	58,000	4,370	3,884	4,097	60,950	61,000	4,625	4,124	4,346

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
61,000					64,000					67,000				
61,000	61,050	4,629	4,128	4,350	64,000	64,050	4,884	4,374	4,605	67,000	67,050	5,139	4,620	4,860
61,050	61,100	4,633	4,132	4,354	64,050	64,100	4,888	4,378	4,609	67,050	67,100	5,143	4,624	4,864
61,100	61,150	4,638	4,136	4,359	64,100	64,150	4,893	4,382	4,614	67,100	67,150	5,148	4,628	4,869
61,150	61,200	4,642	4,140	4,363	64,150	64,200	4,897	4,386	4,618	67,150	67,200	5,152	4,632	4,873
61,200	61,250	4,646	4,144	4,367	64,200	64,250	4,901	4,390	4,622	67,200	67,250	5,156	4,636	4,877
61,250	61,300	4,650	4,149	4,371	64,250	64,300	4,905	4,395	4,626	67,250	67,300	5,160	4,641	4,881
61,300	61,350	4,655	4,153	4,376	64,300	64,350	4,910	4,399	4,631	67,300	67,350	5,165	4,645	4,886
61,350	61,400	4,659	4,157	4,380	64,350	64,400	4,914	4,403	4,635	67,350	67,400	5,169	4,649	4,890
61,400	61,450	4,663	4,161	4,384	64,400	64,450	4,918	4,407	4,639	67,400	67,450	5,173	4,653	4,894
61,450	61,500	4,667	4,165	4,388	64,450	64,500	4,922	4,411	4,643	67,450	67,500	5,177	4,657	4,898
61,500	61,550	4,672	4,169	4,393	64,500	64,550	4,927	4,415	4,648	67,500	67,550	5,182	4,661	4,903
61,550	61,600	4,676	4,173	4,397	64,550	64,600	4,931	4,419	4,652	67,550	67,600	5,186	4,665	4,907
61,600	61,650	4,680	4,177	4,401	64,600	64,650	4,935	4,423	4,656	67,600	67,650	5,190	4,669	4,911
61,650	61,700	4,684	4,181	4,405	64,650	64,700	4,939	4,427	4,660	67,650	67,700	5,194	4,673	4,915
61,700	61,750	4,689	4,185	4,410	64,700	64,750	4,944	4,431	4,665	67,700	67,750	5,199	4,677	4,920
61,750	61,800	4,693	4,190	4,414	64,750	64,800	4,948	4,436	4,669	67,750	67,800	5,203	4,682	4,924
61,800	61,850	4,697	4,194	4,418	64,800	64,850	4,952	4,440	4,673	67,800	67,850	5,207	4,686	4,928
61,850	61,900	4,701	4,198	4,422	64,850	64,900	4,956	4,444	4,677	67,850	67,900	5,211	4,690	4,932
61,900	61,950	4,706	4,202	4,427	64,900	64,950	4,961	4,448	4,682	67,900	67,950	5,216	4,694	4,937
61,950	62,000	4,710	4,206	4,431	64,950	65,000	4,965	4,452	4,686	67,950	68,000	5,220	4,698	4,941
62,000					65,000					68,000				
62,000	62,050	4,714	4,210	4,435	65,000	65,050	4,969	4,456	4,690	68,000	68,050	5,224	4,702	4,945
62,050	62,100	4,718	4,214	4,439	65,050	65,100	4,973	4,460	4,694	68,050	68,100	5,228	4,706	4,949
62,100	62,150	4,723	4,218	4,444	65,100	65,150	4,978	4,464	4,699	68,100	68,150	5,233	4,710	4,954
62,150	62,200	4,727	4,222	4,448	65,150	65,200	4,982	4,468	4,703	68,150	68,200	5,237	4,714	4,958
62,200	62,250	4,731	4,226	4,452	65,200	65,250	4,986	4,472	4,707	68,200	68,250	5,241	4,718	4,962
62,250	62,300	4,735	4,231	4,456	65,250	65,300	4,990	4,477	4,711	68,250	68,300	5,245	4,723	4,966
62,300	62,350	4,740	4,235	4,461	65,300	65,350	4,995	4,481	4,716	68,300	68,350	5,250	4,727	4,971
62,350	62,400	4,744	4,239	4,465	65,350	65,400	4,999	4,485	4,720	68,350	68,400	5,254	4,731	4,975
62,400	62,450	4,748	4,243	4,469	65,400	65,450	5,003	4,489	4,724	68,400	68,450	5,258	4,735	4,979
62,450	62,500	4,752	4,247	4,473	65,450	65,500	5,007	4,493	4,728	68,450	68,500	5,262	4,739	4,983
62,500	62,550	4,757	4,251	4,478	65,500	65,550	5,012	4,497	4,733	68,500	68,550	5,267	4,743	4,988
62,550	62,600	4,761	4,255	4,482	65,550	65,600	5,016	4,501	4,737	68,550	68,600	5,271	4,747	4,992
62,600	62,650	4,765	4,259	4,486	65,600	65,650	5,020	4,505	4,741	68,600	68,650	5,275	4,751	4,996
62,650	62,700	4,769	4,263	4,490	65,650	65,700	5,024	4,509	4,745	68,650	68,700	5,279	4,755	5,000
62,700	62,750	4,774	4,267	4,495	65,700	65,750	5,029	4,513	4,750	68,700	68,750	5,284	4,759	5,005
62,750	62,800	4,778	4,272	4,499	65,750	65,800	5,033	4,518	4,754	68,750	68,800	5,288	4,764	5,009
62,800	62,850	4,782	4,276	4,503	65,800	65,850	5,037	4,522	4,758	68,800	68,850	5,292	4,768	5,013
62,850	62,900	4,786	4,280	4,507	65,850	65,900	5,041	4,526	4,762	68,850	68,900	5,296	4,772	5,017
62,900	62,950	4,791	4,284	4,512	65,900	65,950	5,046	4,530	4,767	68,900	68,950	5,301	4,776	5,022
62,950	63,000	4,795	4,288	4,516	65,950	66,000	5,050	4,534	4,771	68,950	69,000	5,305	4,780	5,026
63,000					66,000					69,000				
63,000	63,050	4,799	4,292	4,520	66,000	66,050	5,054	4,538	4,775	69,000	69,050	5,309	4,784	5,030
63,050	63,100	4,803	4,296	4,524	66,050	66,100	5,058	4,542	4,779	69,050	69,100	5,313	4,788	5,034
63,100	63,150	4,808	4,300	4,529	66,100	66,150	5,063	4,546	4,784	69,100	69,150	5,318	4,792	5,039
63,150	63,200	4,812	4,304	4,533	66,150	66,200	5,067	4,550	4,788	69,150	69,200	5,322	4,796	5,043
63,200	63,250	4,816	4,308	4,537	66,200	66,250	5,071	4,554	4,792	69,200	69,250	5,326	4,800	5,047
63,250	63,300	4,820	4,313	4,541	66,250	66,300	5,075	4,559	4,796	69,250	69,300	5,330	4,805	5,051
63,300	63,350	4,825	4,317	4,546	66,300	66,350	5,080	4,563	4,801	69,300	69,350	5,335	4,809	5,056
63,350	63,400	4,829	4,321	4,550	66,350	66,400	5,084	4,567	4,805	69,350	69,400	5,339	4,813	5,060
63,400	63,450	4,833	4,325	4,554	66,400	66,450	5,088	4,571	4,809	69,400	69,450	5,343	4,817	5,064
63,450	63,500	4,837	4,329	4,558	66,450	66,500	5,092	4,575	4,813	69,450	69,500	5,347	4,821	5,068
63,500	63,550	4,842	4,333	4,563	66,500	66,550	5,097	4,579	4,818	69,500	69,550	5,352	4,825	5,073
63,550	63,600	4,846	4,337	4,567	66,550	66,600	5,101	4,583	4,822	69,550	69,600	5,356	4,829	5,077
63,600	63,650	4,850	4,341	4,571	66,600	66,650	5,105	4,587	4,826	69,600	69,650	5,360	4,833	5,081
63,650	63,700	4,854	4,345	4,575	66,650	66,700	5,109	4,591	4,830	69,650	69,700	5,364	4,837	5,085
63,700	63,750	4,859	4,349	4,580	66,700	66,750	5,114	4,595	4,835	69,700	69,750	5,369	4,841	5,090
63,750	63,800	4,863	4,354	4,584	66,750	66,800	5,118	4,600	4,839	69,750	69,800	5,373	4,846	5,094
63,800	63,850	4,867	4,358	4,588	66,800	66,850	5,122	4,604	4,843	69,800	69,850	5,377	4,850	5,098
63,850	63,900	4,871	4,362	4,592	66,850	66,900	5,126	4,608	4,847	69,850	69,900	5,381	4,854	5,102
63,900	63,950	4,876	4,366	4,597	66,900	66,950	5,131	4,612	4,852	69,900	69,950	5,386	4,858	5,107
63,950	64,000	4,880	4,370	4,601	66,950	67,000	5,135	4,616	4,856	69,950	70,000	5,390	4,862	5,111

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
70,000					73,000					76,000				
70,000	70,050	5,394	4,866	5,115	73,000	73,050	5,649	5,112	5,370	76,000	76,050	5,904	5,358	5,625
70,050	70,100	5,398	4,870	5,119	73,050	73,100	5,653	5,116	5,374	76,050	76,100	5,908	5,362	5,629
70,100	70,150	5,403	4,874	5,124	73,100	73,150	5,658	5,120	5,379	76,100	76,150	5,913	5,366	5,634
70,150	70,200	5,407	4,878	5,128	73,150	73,200	5,662	5,124	5,383	76,150	76,200	5,917	5,370	5,638
70,200	70,250	5,411	4,882	5,132	73,200	73,250	5,666	5,128	5,387	76,200	76,250	5,921	5,374	5,642
70,250	70,300	5,415	4,887	5,136	73,250	73,300	5,670	5,133	5,391	76,250	76,300	5,925	5,379	5,646
70,300	70,350	5,420	4,891	5,141	73,300	73,350	5,675	5,137	5,396	76,300	76,350	5,930	5,383	5,651
70,350	70,400	5,424	4,895	5,145	73,350	73,400	5,679	5,141	5,400	76,350	76,400	5,934	5,387	5,655
70,400	70,450	5,428	4,899	5,149	73,400	73,450	5,683	5,145	5,404	76,400	76,450	5,938	5,391	5,659
70,450	70,500	5,432	4,903	5,153	73,450	73,500	5,687	5,149	5,408	76,450	76,500	5,942	5,395	5,663
70,500	70,550	5,437	4,907	5,158	73,500	73,550	5,692	5,153	5,413	76,500	76,550	5,947	5,399	5,668
70,550	70,600	5,441	4,911	5,162	73,550	73,600	5,696	5,157	5,417	76,550	76,600	5,951	5,403	5,672
70,600	70,650	5,445	4,915	5,166	73,600	73,650	5,700	5,161	5,421	76,600	76,650	5,955	5,407	5,676
70,650	70,700	5,449	4,919	5,170	73,650	73,700	5,704	5,165	5,425	76,650	76,700	5,959	5,411	5,680
70,700	70,750	5,454	4,923	5,175	73,700	73,750	5,709	5,169	5,430	76,700	76,750	5,964	5,415	5,685
70,750	70,800	5,458	4,928	5,179	73,750	73,800	5,713	5,174	5,434	76,750	76,800	5,968	5,420	5,689
70,800	70,850	5,462	4,932	5,183	73,800	73,850	5,717	5,178	5,438	76,800	76,850	5,972	5,424	5,693
70,850	70,900	5,466	4,936	5,187	73,850	73,900	5,721	5,182	5,442	76,850	76,900	5,976	5,428	5,697
70,900	70,950	5,471	4,940	5,192	73,900	73,950	5,726	5,186	5,447	76,900	76,950	5,981	5,432	5,702
70,950	71,000	5,475	4,944	5,196	73,950	74,000	5,730	5,190	5,451	76,950	77,000	5,985	5,436	5,706
71,000					74,000					77,000				
71,000	71,050	5,479	4,948	5,200	74,000	74,050	5,734	5,194	5,455	77,000	77,050	5,989	5,440	5,710
71,050	71,100	5,483	4,952	5,204	74,050	74,100	5,738	5,198	5,459	77,050	77,100	5,993	5,444	5,714
71,100	71,150	5,488	4,956	5,209	74,100	74,150	5,743	5,202	5,464	77,100	77,150	5,998	5,448	5,719
71,150	71,200	5,492	4,960	5,213	74,150	74,200	5,747	5,206	5,468	77,150	77,200	6,002	5,452	5,723
71,200	71,250	5,496	4,964	5,217	74,200	74,250	5,751	5,210	5,472	77,200	77,250	6,006	5,456	5,727
71,250	71,300	5,500	4,969	5,221	74,250	74,300	5,755	5,215	5,476	77,250	77,300	6,010	5,461	5,731
71,300	71,350	5,505	4,973	5,226	74,300	74,350	5,760	5,219	5,481	77,300	77,350	6,015	5,465	5,736
71,350	71,400	5,509	4,977	5,230	74,350	74,400	5,764	5,223	5,485	77,350	77,400	6,019	5,469	5,740
71,400	71,450	5,513	4,981	5,234	74,400	74,450	5,768	5,227	5,489	77,400	77,450	6,023	5,473	5,744
71,450	71,500	5,517	4,985	5,238	74,450	74,500	5,772	5,231	5,493	77,450	77,500	6,027	5,477	5,748
71,500	71,550	5,522	4,989	5,243	74,500	74,550	5,777	5,235	5,498	77,500	77,550	6,032	5,481	5,753
71,550	71,600	5,526	4,993	5,247	74,550	74,600	5,781	5,239	5,502	77,550	77,600	6,036	5,485	5,757
71,600	71,650	5,530	4,997	5,251	74,600	74,650	5,785	5,243	5,506	77,600	77,650	6,040	5,489	5,761
71,650	71,700	5,534	5,001	5,255	74,650	74,700	5,789	5,247	5,510	77,650	77,700	6,044	5,493	5,765
71,700	71,750	5,539	5,005	5,260	74,700	74,750	5,794	5,251	5,515	77,700	77,750	6,049	5,497	5,770
71,750	71,800	5,543	5,010	5,264	74,750	74,800	5,798	5,256	5,519	77,750	77,800	6,053	5,502	5,774
71,800	71,850	5,547	5,014	5,268	74,800	74,850	5,802	5,260	5,523	77,800	77,850	6,057	5,506	5,778
71,850	71,900	5,551	5,018	5,272	74,850	74,900	5,806	5,264	5,527	77,850	77,900	6,061	5,510	5,782
71,900	71,950	5,556	5,022	5,277	74,900	74,950	5,811	5,268	5,532	77,900	77,950	6,066	5,514	5,787
71,950	72,000	5,560	5,026	5,281	74,950	75,000	5,815	5,272	5,536	77,950	78,000	6,070	5,518	5,791
72,000					75,000					78,000				
72,000	72,050	5,564	5,030	5,285	75,000	75,050	5,819	5,276	5,540	78,000	78,050	6,074	5,522	5,795
72,050	72,100	5,568	5,034	5,289	75,050	75,100	5,823	5,280	5,544	78,050	78,100	6,078	5,526	5,799
72,100	72,150	5,573	5,038	5,294	75,100	75,150	5,828	5,284	5,549	78,100	78,150	6,083	5,530	5,804
72,150	72,200	5,577	5,042	5,298	75,150	75,200	5,832	5,288	5,553	78,150	78,200	6,087	5,534	5,808
72,200	72,250	5,581	5,046	5,302	75,200	75,250	5,836	5,292	5,557	78,200	78,250	6,091	5,538	5,812
72,250	72,300	5,585	5,051	5,306	75,250	75,300	5,840	5,297	5,561	78,250	78,300	6,095	5,543	5,816
72,300	72,350	5,590	5,055	5,311	75,300	75,350	5,845	5,301	5,566	78,300	78,350	6,100	5,547	5,821
72,350	72,400	5,594	5,059	5,315	75,350	75,400	5,849	5,305	5,570	78,350	78,400	6,104	5,551	5,825
72,400	72,450	5,598	5,063	5,319	75,400	75,450	5,853	5,309	5,574	78,400	78,450	6,108	5,555	5,829
72,450	72,500	5,602	5,067	5,323	75,450	75,500	5,857	5,313	5,578	78,450	78,500	6,112	5,559	5,833
72,500	72,550	5,607	5,071	5,328	75,500	75,550	5,862	5,317	5,583	78,500	78,550	6,117	5,563	5,838
72,550	72,600	5,611	5,075	5,332	75,550	75,600	5,866	5,321	5,587	78,550	78,600	6,121	5,567	5,842
72,600	72,650	5,615	5,079	5,336	75,600	75,650	5,870	5,325	5,591	78,600	78,650	6,125	5,571	5,846
72,650	72,700	5,619	5,083	5,340	75,650	75,700	5,874	5,329	5,595	78,650	78,700	6,129	5,575	5,850
72,700	72,750	5,624	5,087	5,345	75,700	75,750	5,879	5,333	5,600	78,700	78,750	6,134	5,579	5,855
72,750	72,800	5,628	5,092	5,349	75,750	75,800	5,883	5,338	5,604	78,750	78,800	6,138	5,584	5,859
72,800	72,850	5,632	5,096	5,353	75,800	75,850	5,887	5,342	5,608	78,800	78,850	6,142	5,588	5,863
72,850	72,900	5,636	5,100	5,357	75,850	75,900	5,891	5,346	5,612	78,850	78,900	6,146	5,592	5,867
72,900	72,950	5,641	5,104	5,362	75,900	75,950	5,896	5,350	5,617	78,900	78,950	6,151	5,596	5,872
72,950	73,000	5,645	5,108	5,366	75,950	76,000	5,900	5,354	5,621	78,950	79,000	6,155	5,600	5,876

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
79,000					82,000					85,000				
79,000	79,050	6,159	5,604	5,880	82,000	82,050	6,414	5,856	6,135	85,000	85,050	6,669	6,111	6,390
79,050	79,100	6,163	5,608	5,884	82,050	82,100	6,418	5,860	6,139	85,050	85,100	6,673	6,115	6,394
79,100	79,150	6,168	5,612	5,889	82,100	82,150	6,423	5,865	6,144	85,100	85,150	6,678	6,120	6,399
79,150	79,200	6,172	5,616	5,893	82,150	82,200	6,427	5,869	6,148	85,150	85,200	6,682	6,124	6,403
79,200	79,250	6,176	5,620	5,897	82,200	82,250	6,431	5,873	6,152	85,200	85,250	6,686	6,128	6,407
79,250	79,300	6,180	5,625	5,901	82,250	82,300	6,435	5,877	6,156	85,250	85,300	6,690	6,132	6,411
79,300	79,350	6,185	5,629	5,906	82,300	82,350	6,440	5,882	6,161	85,300	85,350	6,695	6,137	6,416
79,350	79,400	6,189	5,633	5,910	82,350	82,400	6,444	5,886	6,165	85,350	85,400	6,699	6,141	6,420
79,400	79,450	6,193	5,637	5,914	82,400	82,450	6,448	5,890	6,169	85,400	85,450	6,703	6,145	6,424
79,450	79,500	6,197	5,641	5,918	82,450	82,500	6,452	5,894	6,173	85,450	85,500	6,707	6,149	6,428
79,500	79,550	6,202	5,645	5,923	82,500	82,550	6,457	5,899	6,178	85,500	85,550	6,712	6,154	6,433
79,550	79,600	6,206	5,649	5,927	82,550	82,600	6,461	5,903	6,182	85,550	85,600	6,716	6,158	6,437
79,600	79,650	6,210	5,653	5,931	82,600	82,650	6,465	5,907	6,186	85,600	85,650	6,720	6,162	6,441
79,650	79,700	6,214	5,657	5,935	82,650	82,700	6,469	5,911	6,190	85,650	85,700	6,724	6,166	6,445
79,700	79,750	6,219	5,661	5,940	82,700	82,750	6,474	5,916	6,195	85,700	85,750	6,729	6,171	6,450
79,750	79,800	6,223	5,666	5,944	82,750	82,800	6,478	5,920	6,199	85,750	85,800	6,733	6,175	6,454
79,800	79,850	6,227	5,670	5,948	82,800	82,850	6,482	5,924	6,203	85,800	85,850	6,737	6,179	6,458
79,850	79,900	6,231	5,674	5,952	82,850	82,900	6,486	5,928	6,207	85,850	85,900	6,741	6,183	6,462
79,900	79,950	6,236	5,678	5,957	82,900	82,950	6,491	5,933	6,212	85,900	85,950	6,746	6,188	6,467
79,950	80,000	6,240	5,682	5,961	82,950	83,000	6,495	5,937	6,216	85,950	86,000	6,750	6,192	6,471
80,000					83,000					86,000				
80,000	80,050	6,244	5,686	5,965	83,000	83,050	6,499	5,941	6,220	86,000	86,050	6,754	6,196	6,475
80,050	80,100	6,248	5,690	5,969	83,050	83,100	6,503	5,945	6,224	86,050	86,100	6,758	6,200	6,479
80,100	80,150	6,253	5,695	5,974	83,100	83,150	6,508	5,950	6,229	86,100	86,150	6,763	6,205	6,484
80,150	80,200	6,257	5,699	5,978	83,150	83,200	6,512	5,954	6,233	86,150	86,200	6,767	6,209	6,488
80,200	80,250	6,261	5,703	5,982	83,200	83,250	6,516	5,958	6,237	86,200	86,250	6,771	6,213	6,492
80,250	80,300	6,265	5,707	5,986	83,250	83,300	6,520	5,962	6,241	86,250	86,300	6,775	6,217	6,496
80,300	80,350	6,270	5,712	5,991	83,300	83,350	6,525	5,967	6,246	86,300	86,350	6,780	6,222	6,501
80,350	80,400	6,274	5,716	5,995	83,350	83,400	6,529	5,971	6,250	86,350	86,400	6,784	6,226	6,505
80,400	80,450	6,278	5,720	5,999	83,400	83,450	6,533	5,975	6,254	86,400	86,450	6,788	6,230	6,509
80,450	80,500	6,282	5,724	6,003	83,450	83,500	6,537	5,979	6,258	86,450	86,500	6,792	6,234	6,513
80,500	80,550	6,287	5,729	6,008	83,500	83,550	6,542	5,984	6,263	86,500	86,550	6,797	6,239	6,518
80,550	80,600	6,291	5,733	6,012	83,550	83,600	6,546	5,988	6,267	86,550	86,600	6,801	6,243	6,522
80,600	80,650	6,295	5,737	6,016	83,600	83,650	6,550	5,992	6,271	86,600	86,650	6,805	6,247	6,526
80,650	80,700	6,299	5,741	6,020	83,650	83,700	6,554	5,996	6,275	86,650	86,700	6,809	6,251	6,530
80,700	80,750	6,304	5,746	6,025	83,700	83,750	6,559	6,001	6,280	86,700	86,750	6,814	6,256	6,535
80,750	80,800	6,308	5,750	6,029	83,750	83,800	6,563	6,005	6,284	86,750	86,800	6,818	6,260	6,539
80,800	80,850	6,312	5,754	6,033	83,800	83,850	6,567	6,009	6,288	86,800	86,850	6,822	6,264	6,543
80,850	80,900	6,316	5,758	6,037	83,850	83,900	6,571	6,013	6,292	86,850	86,900	6,826	6,268	6,547
80,900	80,950	6,321	5,763	6,042	83,900	83,950	6,576	6,018	6,297	86,900	86,950	6,831	6,273	6,552
80,950	81,000	6,325	5,767	6,046	83,950	84,000	6,580	6,022	6,301	86,950	87,000	6,835	6,277	6,556
81,000					84,000					87,000				
81,000	81,050	6,329	5,771	6,050	84,000	84,050	6,584	6,026	6,305	87,000	87,050	6,839	6,281	6,560
81,050	81,100	6,333	5,775	6,054	84,050	84,100	6,588	6,030	6,309	87,050	87,100	6,843	6,285	6,564
81,100	81,150	6,338	5,780	6,059	84,100	84,150	6,593	6,035	6,314	87,100	87,150	6,848	6,290	6,569
81,150	81,200	6,342	5,784	6,063	84,150	84,200	6,597	6,039	6,318	87,150	87,200	6,852	6,294	6,573
81,200	81,250	6,346	5,788	6,067	84,200	84,250	6,601	6,043	6,322	87,200	87,250	6,856	6,298	6,577
81,250	81,300	6,350	5,792	6,071	84,250	84,300	6,605	6,047	6,326	87,250	87,300	6,860	6,302	6,581
81,300	81,350	6,355	5,797	6,076	84,300	84,350	6,610	6,052	6,331	87,300	87,350	6,865	6,307	6,586
81,350	81,400	6,359	5,801	6,080	84,350	84,400	6,614	6,056	6,335	87,350	87,400	6,869	6,311	6,590
81,400	81,450	6,363	5,805	6,084	84,400	84,450	6,618	6,060	6,339	87,400	87,450	6,873	6,315	6,594
81,450	81,500	6,367	5,809	6,088	84,450	84,500	6,622	6,064	6,343	87,450	87,500	6,877	6,319	6,598
81,500	81,550	6,372	5,814	6,093	84,500	84,550	6,627	6,069	6,348	87,500	87,550	6,882	6,324	6,603
81,550	81,600	6,376	5,818	6,097	84,550	84,600	6,631	6,073	6,352	87,550	87,600	6,886	6,328	6,607
81,600	81,650	6,380	5,822	6,101	84,600	84,650	6,635	6,077	6,356	87,600	87,650	6,890	6,332	6,611
81,650	81,700	6,384	5,826	6,105	84,650	84,700	6,639	6,081	6,360	87,650	87,700	6,894	6,336	6,615
81,700	81,750	6,389	5,831	6,110	84,700	84,750	6,644	6,086	6,365	87,700	87,750	6,899	6,341	6,620
81,750	81,800	6,393	5,835	6,114	84,750	84,800	6,648	6,090	6,369	87,750	87,800	6,903	6,345	6,624
81,800	81,850	6,397	5,839	6,118	84,800	84,850	6,652	6,094	6,373	87,800	87,850	6,907	6,349	6,628
81,850	81,900	6,401	5,843	6,122	84,850	84,900	6,656	6,098	6,377	87,850	87,900	6,911	6,353	6,632
81,900	81,950	6,406	5,848	6,127	84,900	84,950	6,661	6,103	6,382	87,900	87,950	6,916	6,358	6,637
81,950	82,000	6,410	5,852	6,131	84,950	85,000	6,665	6,107	6,386	87,950	88,000	6,920	6,362	6,641

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
88,000					91,000					94,000				
88,000	88,050	6,924	6,366	6,645	91,000	91,050	7,179	6,621	6,900	94,000	94,050	7,434	6,876	7,155
88,050	88,100	6,928	6,370	6,649	91,050	91,100	7,183	6,625	6,904	94,050	94,100	7,438	6,880	7,159
88,100	88,150	6,933	6,375	6,654	91,100	91,150	7,188	6,630	6,909	94,100	94,150	7,443	6,885	7,164
88,150	88,200	6,937	6,379	6,658	91,150	91,200	7,192	6,634	6,913	94,150	94,200	7,447	6,889	7,168
88,200	88,250	6,941	6,383	6,662	91,200	91,250	7,196	6,638	6,917	94,200	94,250	7,451	6,893	7,172
88,250	88,300	6,945	6,387	6,666	91,250	91,300	7,200	6,642	6,921	94,250	94,300	7,455	6,897	7,176
88,300	88,350	6,950	6,392	6,671	91,300	91,350	7,205	6,647	6,926	94,300	94,350	7,460	6,902	7,181
88,350	88,400	6,954	6,396	6,675	91,350	91,400	7,209	6,651	6,930	94,350	94,400	7,464	6,906	7,185
88,400	88,450	6,958	6,400	6,679	91,400	91,450	7,213	6,655	6,934	94,400	94,450	7,468	6,910	7,189
88,450	88,500	6,962	6,404	6,683	91,450	91,500	7,217	6,659	6,938	94,450	94,500	7,472	6,914	7,193
88,500	88,550	6,967	6,409	6,688	91,500	91,550	7,222	6,664	6,943	94,500	94,550	7,477	6,919	7,198
88,550	88,600	6,971	6,413	6,692	91,550	91,600	7,226	6,668	6,947	94,550	94,600	7,481	6,923	7,202
88,600	88,650	6,975	6,417	6,696	91,600	91,650	7,230	6,672	6,951	94,600	94,650	7,485	6,927	7,206
88,650	88,700	6,979	6,421	6,700	91,650	91,700	7,234	6,676	6,955	94,650	94,700	7,489	6,931	7,210
88,700	88,750	6,984	6,426	6,705	91,700	91,750	7,239	6,681	6,960	94,700	94,750	7,494	6,936	7,215
88,750	88,800	6,988	6,430	6,709	91,750	91,800	7,243	6,685	6,964	94,750	94,800	7,498	6,940	7,219
88,800	88,850	6,992	6,434	6,713	91,800	91,850	7,247	6,689	6,968	94,800	94,850	7,502	6,944	7,223
88,850	88,900	6,996	6,438	6,717	91,850	91,900	7,251	6,693	6,972	94,850	94,900	7,506	6,948	7,227
88,900	88,950	7,001	6,443	6,722	91,900	91,950	7,256	6,698	6,977	94,900	94,950	7,511	6,953	7,232
88,950	89,000	7,005	6,447	6,726	91,950	92,000	7,260	6,702	6,981	94,950	95,000	7,515	6,957	7,236
89,000					92,000					95,000				
89,000	89,050	7,009	6,451	6,730	92,000	92,050	7,264	6,706	6,985	95,000	95,050	7,519	6,961	7,240
89,050	89,100	7,013	6,455	6,734	92,050	92,100	7,268	6,710	6,989	95,050	95,100	7,523	6,965	7,244
89,100	89,150	7,018	6,460	6,739	92,100	92,150	7,273	6,715	6,994	95,100	95,150	7,528	6,970	7,249
89,150	89,200	7,022	6,464	6,743	92,150	92,200	7,277	6,719	6,998	95,150	95,200	7,532	6,974	7,253
89,200	89,250	7,026	6,468	6,747	92,200	92,250	7,281	6,723	7,002	95,200	95,250	7,536	6,978	7,257
89,250	89,300	7,030	6,472	6,751	92,250	92,300	7,285	6,727	7,006	95,250	95,300	7,540	6,982	7,261
89,300	89,350	7,035	6,477	6,756	92,300	92,350	7,290	6,732	7,011	95,300	95,350	7,545	6,987	7,266
89,350	89,400	7,039	6,481	6,760	92,350	92,400	7,294	6,736	7,015	95,350	95,400	7,549	6,991	7,270
89,400	89,450	7,043	6,485	6,764	92,400	92,450	7,298	6,740	7,019	95,400	95,450	7,553	6,995	7,274
89,450	89,500	7,047	6,489	6,768	92,450	92,500	7,302	6,744	7,023	95,450	95,500	7,557	6,999	7,278
89,500	89,550	7,052	6,494	6,773	92,500	92,550	7,307	6,749	7,028	95,500	95,550	7,562	7,004	7,283
89,550	89,600	7,056	6,498	6,777	92,550	92,600	7,311	6,753	7,032	95,550	95,600	7,566	7,008	7,287
89,600	89,650	7,060	6,502	6,781	92,600	92,650	7,315	6,757	7,036	95,600	95,650	7,570	7,012	7,291
89,650	89,700	7,064	6,506	6,785	92,650	92,700	7,319	6,761	7,040	95,650	95,700	7,574	7,016	7,295
89,700	89,750	7,069	6,511	6,790	92,700	92,750	7,324	6,766	7,045	95,700	95,750	7,579	7,021	7,300
89,750	89,800	7,073	6,515	6,794	92,750	92,800	7,328	6,770	7,049	95,750	95,800	7,583	7,025	7,304
89,800	89,850	7,077	6,519	6,798	92,800	92,850	7,332	6,774	7,053	95,800	95,850	7,587	7,029	7,308
89,850	89,900	7,081	6,523	6,802	92,850	92,900	7,336	6,778	7,057	95,850	95,900	7,591	7,033	7,312
89,900	89,950	7,086	6,528	6,807	92,900	92,950	7,341	6,783	7,062	95,900	95,950	7,596	7,038	7,317
89,950	90,000	7,090	6,532	6,811	92,950	93,000	7,345	6,787	7,066	95,950	96,000	7,600	7,042	7,321
90,000					93,000					96,000				
90,000	90,050	7,094	6,536	6,815	93,000	93,050	7,349	6,791	7,070	96,000	96,050	7,604	7,046	7,325
90,050	90,100	7,098	6,540	6,819	93,050	93,100	7,353	6,795	7,074	96,050	96,100	7,608	7,050	7,329
90,100	90,150	7,103	6,545	6,824	93,100	93,150	7,358	6,800	7,079	96,100	96,150	7,613	7,055	7,334
90,150	90,200	7,107	6,549	6,828	93,150	93,200	7,362	6,804	7,083	96,150	96,200	7,617	7,059	7,338
90,200	90,250	7,111	6,553	6,832	93,200	93,250	7,366	6,808	7,087	96,200	96,250	7,621	7,063	7,342
90,250	90,300	7,115	6,557	6,836	93,250	93,300	7,370	6,812	7,091	96,250	96,300	7,625	7,067	7,346
90,300	90,350	7,120	6,562	6,841	93,300	93,350	7,375	6,817	7,096	96,300	96,350	7,630	7,072	7,351
90,350	90,400	7,124	6,566	6,845	93,350	93,400	7,379	6,821	7,100	96,350	96,400	7,634	7,076	7,355
90,400	90,450	7,128	6,570	6,849	93,400	93,450	7,383	6,825	7,104	96,400	96,450	7,638	7,080	7,359
90,450	90,500	7,132	6,574	6,853	93,450	93,500	7,387	6,829	7,108	96,450	96,500	7,642	7,084	7,363
90,500	90,550	7,137	6,579	6,858	93,500	93,550	7,392	6,834	7,113	96,500	96,550	7,647	7,089	7,368
90,550	90,600	7,141	6,583	6,862	93,550	93,600	7,396	6,838	7,117	96,550	96,600	7,651	7,093	7,372
90,600	90,650	7,145	6,587	6,866	93,600	93,650	7,400	6,842	7,121	96,600	96,650	7,655	7,097	7,376
90,650	90,700	7,149	6,591	6,870	93,650	93,700	7,404	6,846	7,125	96,650	96,700	7,659	7,101	7,380
90,700	90,750	7,154	6,596	6,875	93,700	93,750	7,409	6,851	7,130	96,700	96,750	7,664	7,106	7,385
90,750	90,800	7,158	6,600	6,879	93,750	93,800	7,413	6,855	7,134	96,750	96,800	7,668	7,110	7,389
90,800	90,850	7,162	6,604	6,883	93,800	93,850	7,417	6,859	7,138	96,800	96,850	7,672	7,114	7,393
90,850	90,900	7,166	6,608	6,887	93,850	93,900	7,421	6,863	7,142	96,850	96,900	7,676	7,118	7,397
90,900	90,950	7,171	6,613	6,892	93,900	93,950	7,426	6,868	7,147	96,900	96,950	7,681	7,123	7,402
90,950	91,000	7,175	6,617	6,896	93,950	94,000	7,430	6,872	7,151	96,950	97,000	7,685	7,127	7,406

*This column must also be used by qualifying widow(er)

Continued on next page

2001 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
97,000					98,000					99,000				
97,000	97,050	7,689	7,131	7,410	98,000	98,050	7,774	7,216	7,495	99,000	99,050	7,859	7,301	7,580
97,050	97,100	7,693	7,135	7,414	98,050	98,100	7,778	7,220	7,499	99,050	99,100	7,863	7,305	7,584
97,100	97,150	7,698	7,140	7,419	98,100	98,150	7,783	7,225	7,504	99,100	99,150	7,868	7,310	7,589
97,150	97,200	7,702	7,144	7,423	98,150	98,200	7,787	7,229	7,508	99,150	99,200	7,872	7,314	7,593
97,200	97,250	7,706	7,148	7,427	98,200	98,250	7,791	7,233	7,512	99,200	99,250	7,876	7,318	7,597
97,250	97,300	7,710	7,152	7,431	98,250	98,300	7,795	7,237	7,516	99,250	99,300	7,880	7,322	7,601
97,300	97,350	7,715	7,157	7,436	98,300	98,350	7,800	7,242	7,521	99,300	99,350	7,885	7,327	7,606
97,350	97,400	7,719	7,161	7,440	98,350	98,400	7,804	7,246	7,525	99,350	99,400	7,889	7,331	7,610
97,400	97,450	7,723	7,165	7,444	98,400	98,450	7,808	7,250	7,529	99,400	99,450	7,893	7,335	7,614
97,450	97,500	7,727	7,169	7,448	98,450	98,500	7,812	7,254	7,533	99,450	99,500	7,897	7,339	7,618
97,500	97,550	7,732	7,174	7,453	98,500	98,550	7,817	7,259	7,538	99,500	99,550	7,902	7,344	7,623
97,550	97,600	7,736	7,178	7,457	98,550	98,600	7,821	7,263	7,542	99,550	99,600	7,906	7,348	7,627
97,600	97,650	7,740	7,182	7,461	98,600	98,650	7,825	7,267	7,546	99,600	99,650	7,910	7,352	7,631
97,650	97,700	7,744	7,186	7,465	98,650	98,700	7,829	7,271	7,550	99,650	99,700	7,914	7,356	7,635
97,700	97,750	7,749	7,191	7,470	98,700	98,750	7,834	7,276	7,555	99,700	99,750	7,919	7,361	7,640
97,750	97,800	7,753	7,195	7,474	98,750	98,800	7,838	7,280	7,559	99,750	99,800	7,923	7,365	7,644
97,800	97,850	7,757	7,199	7,478	98,800	98,850	7,842	7,284	7,563	99,800	99,850	7,927	7,369	7,648
97,850	97,900	7,761	7,203	7,482	98,850	98,900	7,846	7,288	7,567	99,850	99,900	7,931	7,373	7,652
97,900	97,950	7,766	7,208	7,487	98,900	98,950	7,851	7,293	7,572	99,900	99,950	7,936	7,378	7,657
97,950	98,000	7,770	7,212	7,491	98,950	99,000	7,855	7,297	7,576	99,950	100,000	7,940	7,382	7,661

**100,000 OR OVER —
You MUST file Form N-11 or N-12 and use
the tax rate schedules**

*This column must also be used by qualifying widow(er)

He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."



Naquisi Ama Blossom

Missing since
October 18, 1995

DOB 6/22/80
Ht. 5 ft.
Wt. 115 lbs.
Hair Blonde
Eyes Green Eyes

May be using the alias of "Quis" or D'Asia and may be traveling with an adult male. She has a pierced nose, a scar on her left index finger and a scar above her right eye.

ANYONE HAVING INFORMATION SHOULD CONTACT
Maui County Police Department at 1-808-244-6400

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>



Sarah Magdy Elgohary

Missing since
May 26, 1997

DOB 04/08/94
Ht. 3 ft. 1 in.
Wt. 45 lbs.
Hair Lt. Brown with Blonde highlights
Eyes Hazel Brown
Nickname "Dowsha".

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>

Missing Child Center-Hawaii
Department of the Attorney General
with
Hawaii's Department of Taxation



Violating your custody order
is a crying shame



Sometimes it's a **FELONY**

HRS 707-726
FELONY CUSTODIAL INTERFERENCE

Missing Child Center-Hawaii

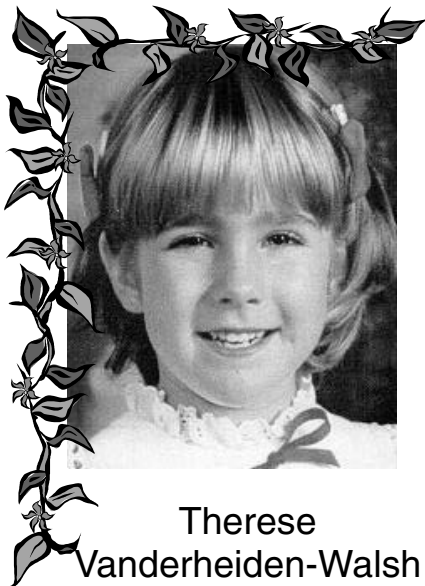
235 S. Beretania Street, Suite 303 • Honolulu, Hawaii 96813

Ph.: 586-1449 • Fax: 586-1424

himissingchildren@compuserve.com • web site: www.launch.hgea.org/HSC/

A Program of the Department of the Attorney General

He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."



**Therese
Vanderheiden-Walsh**

Missing since
June 22, 1990

DOB 7/4/1984
Ht. 3 ft.
Wt. 45 lbs.
Hair Blonde
Eyes HazelEyes

Therese was abducted by her non-custodial mother, Merle Marie Vanderheiden. An FBI UFAP warrant was issued for the abductor on 8/2/1990. Child had pierced ears and moles on her back and shoulders. May be in Texas, Colorado, or Costa Rica

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>



Camilla Raina Ricketts

Missing since
March 30, 1996

DOB 5/8/1994
Ht. 2 ft. 6 in.
Wt. 30 lbs.
Hair Brown
Eyes Brown

Camilla is believed to be in the custody of non-custodial mother. They may be in Canada

ANYONE HAVING INFORMATION SHOULD CONTACT

MCCH at 1-808-586-1449

Email: himissingcldren@compuserve.com
Website: <http://www.hgea.org/HSC/>

Missing Child Center-Hawaii
Department of the Attorney General
with
Hawaii's Department of Taxation



If your child is missing . . .

Call the **POLICE**
at **911**



THEN CALL

Missing Child Center-Hawaii

at

808-753-9797

HOTLINE

available 24 hours

"Together We Offer More Than Hope"

Missing Child Center-Hawaii

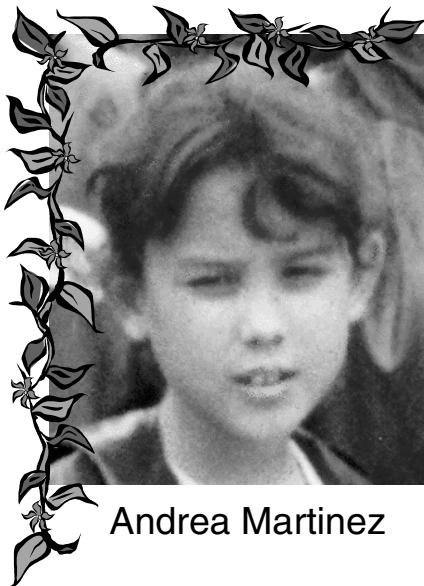
Department of the Attorney General

Hawaii's Department of Taxation

Verizon Wireless



He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."



Andrea Martinez

Missing since
August 1, 1991

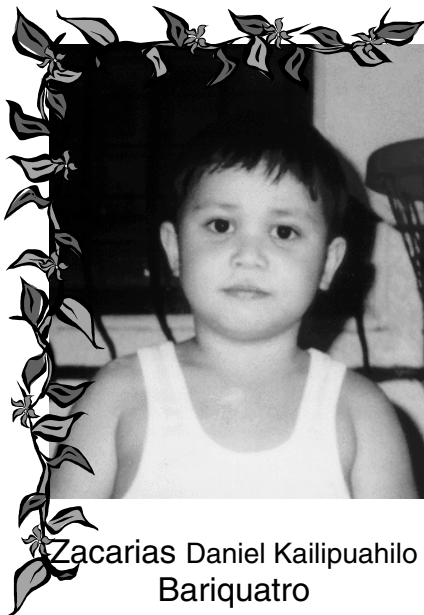
DOB 12/31/1981
Ht. 4 ft. 4 in.
Wt. 60 lbs.
Hair Brown
Eyes Brown

Andrea believed to be in the company of her non-custodial father Felipe Martinez in Mexico

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>



**Zacarias Daniel Kailipuahilo
Bariquatro**

Missing since
April 9, 1997

DOB 6/29/1992
Ht. 2 ft. 6 in.
Wt. 37 lbs.
Hair Brown
Eyes Brown

"Zack" was taken by non-custodial mother Alma Angeles Baricuatro and may be in the Philippines. Child is called "Kaili-boy" and "Danyo".

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: himissingcldren@compuserve.com
Website: <http://www.hgea.org/HSC/>

Missing Child Center-Hawaii
Department of the Attorney General
with
Hawaii's Department of Taxation



STATE OF HAWAII—DEPARTMENT OF TAXATION
HAWAII TAXPAYER BILL OF RIGHTS

MESSAGE FROM THE DIRECTOR

This publication explains some of your most important rights as a taxpayer.

Hawaii taxpayers have many rights. Some are based on laws, and others are based on our commitment to administer Hawaii's tax laws in a fair and equitable manner. The Hawaii Taxpayer Bill of Rights compiles these rights for your easy reference.

Taxpayer rights are at the heart of good tax administration — a pledge that the tax laws will be administered with fairness, uniformity, courtesy, and common sense. In our commitment to this pledge, we invite your suggestions for improving the services provided by the Department of Taxation.

HAWAII TAXPAYER BILL OF RIGHTS

I. Protection of Taxpayer Rights

Taxpayers are entitled to be informed about their rights and responsibilities and to be assured that their rights as taxpayers will be protected throughout their contact with the Department of Taxation.

II. Tax Information

Taxpayers have a right to tax information written in plain language.

Taxpayers have a right to examine their own tax records, audit files, and collection files.

Taxpayers have a right to request copies of their own tax returns and return information, if available, subject to copying fees.

Taxpayers have a right to obtain explanations regarding billings and assessments.

III. Professional and Courteous Service

Taxpayers have a right to prompt, courteous, and accurate responses to all questions and requests for tax assistance.

Taxpayers have a right to be assured that no civil service employee of the Department of Taxation will be paid, promoted, or in any way rewarded based on the amount of assessments made or taxes collected.

Taxpayers have a right to be free from harassment and inappropriate contact by Department of Taxation personnel in matters relating to the collection of delinquent taxes and during the course of audits.

IV. Privacy and Confidentiality

Taxpayers have a right to be assured that their dealings with the Department of Taxation will be kept confidential.

Taxpayers have a right to be assured that their tax returns and tax return information will not be disclosed, except as provided by law.

V. Time Limitations

Taxpayers are entitled to seek a refund if they have overpaid their taxes. A claim for refund must be filed within the applicable statute of limitations.

The Department of Taxation may assess a taxpayer additional taxes if the assessment is made within the applicable statute of limitations. There is no time limit on the assessment of taxes in the case of a false or fraudulent return or failure to file a return.

Taxpayers have a right to extend the period of limitations for the assessment or refund of taxes by signing a written agreement with the Department of Taxation.

If the Department of Taxation is notified by the Internal Revenue Service or a taxpayer of any changes, corrections, or adjustments to the taxpayer's Federal tax return, the statute of limitations is automatically extended.

VI. Audits and Assessments

Taxpayers have a right to a Proposed Notice of Assessment except in the case of a jeopardy assessment. A Proposed Notice of Assessment is mailed to the taxpayer's last known address and: (1) explains the basis for the assessment of taxes, penalties, and interest; (2) informs taxpayers of their right to request clarification or to object to the tax assessment within thirty days from the date the Proposed Notice of Assessment was mailed; and (3) informs taxpayers that the proposed tax assessment will become final after the expiration of thirty days from the mailing of the Proposed Notice of Assessment.

Taxpayers have a right to a Final Notice of Assessment, issued after the expiration of thirty days from the mailing of the Proposed Notice of Assessment, that provides the basis for the tax assessment, and informs the taxpayer of the procedures for appealing the assessment.

Taxpayers have a right to request a meeting with the auditor or collector, their supervisor, or senior management to discuss a Proposed or Final Notice of Assessment if they do not agree with the tax assessment.

Taxpayers have a right to request that the Department of Taxation consider a closing agreement to reduce a Proposed or Final Notice of Assessment. Closing agreements are final.

VII. Tax Appeals/Payment Under Protest

Taxpayers have a right to information regarding procedures for appealing a tax assessment.

Tax Appeals. Taxpayers have a right to appeal an assessment, either to the board of review or to the tax appeal court. The appeal must be filed within 30 days from the date the Final Notice of Assessment was mailed. If the appeal is filed with the board of review, the decision of the board may be appealed within 30 days to the tax appeal court. If the appeal is filed with the tax appeal court, the decision of the tax appeal court may be appealed within 30 days to the Hawaii Supreme Court.

Taxpayers who appeal an assessment directly to the tax appeal court must pay the assessment prior to appealing. Taxpayers who appeal an assessment to a board of review do not have to pay the tax assessed prior to appealing. However, the assessed tax must be paid together with interest when the decision by a board is appealed by the taxpayer or the decision by the board in favor of the Department of Taxation is not appealed. In addition, a taxpayer who prevails before the board of review does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the tax appeal court. Similarly, a taxpayer who prevails before the board of review and the tax appeal court does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the Hawaii Supreme Court.

The tax appeal court may allow an individual taxpayer to appeal an income tax assessment without prior payment of the tax where the total tax liability does not exceed \$50,000 and the taxpayer shows that the payment of the tax would cause irreparable harm. Similarly, a circuit court may allow a taxpayer to appeal a general excise tax assessment without prior payment of the tax if the taxpayer shows that the payment of the tax would cause irreparable harm.

Payment Under Protest. In lieu of filing an appeal or if an appeal is not filed with the board of review or tax appeal court within 30 days from the date the Final Notice of Assessment was mailed, the taxpayer may pay the disputed tax assessment under written protest and

seek to recover the taxes by filing an action in tax appeal court within 30 days from the date of payment.

VIII. Representation

Taxpayers have a right to represent themselves or have another person accompany or represent them (with proper written authorization) when dealing with the Department of Taxation on any tax matter, including audits, collections, and appeals.

IX. Taxpayer Advocate

Taxpayers have a right to seek the assistance of our Taxpayer Advocate to resolve any tax-related problem after all other means for resolving the problem have been exhausted, or if they feel that their rights as a taxpayer have been abridged, except in the case of a criminal tax investigation.

X. Installment Agreements, Waivers, and Compromises

Installment Agreements. Taxpayers have a right to request that the Department of Taxation consider an installment payment agreement to allow taxpayers to pay their delinquent taxes over time. The Department of Taxation will evaluate a request for an installment payment agreement based on the financial condition of the taxpayer. No collection action shall be taken on any outstanding tax liability that is subject to an installment payment agreement in good standing. Interest will be assessed on the outstanding tax liability until it is paid in full.

Waiver of Penalties and Interest. Taxpayers have a right to request that the Department of Taxation waive penalties and interest added to any tax that is delinquent for not more than ninety days if the taxpayer can show that failure to file a return or pay a tax on time was due to reasonable cause, i.e., not due to the taxpayer's own carelessness, neglect, or wilful disregard of the law, but due to circumstances beyond the taxpayer's control.

Compromise Offers. Taxpayers have a right to request that the Department of Taxation consider a compromise offer to reduce any tax claim arising under the tax laws administered by the Department based on doubt as to liability or collectibility, subject to the Governor's approval.

XI. Collections

Taxpayers have a right to be informed in writing of possible collection actions that may be taken on delinquent taxes, including referral to a collection agency.

Taxpayers have a right to be notified of any cost recovery fee associated with any collection action.

Taxpayers have a right to have collection actions put on hold in the case of hardship or while discussing their situation with the collector, supervisor, or senior management.

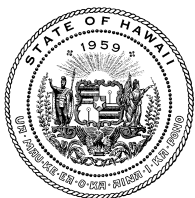
Taxpayers have a right to expect a prompt release of a lien upon payment of a tax delinquency and all filing fees.

Taxpayers have a right to have an incorrect lien corrected or released and to have a letter of clarification sent to a credit reporting company.

Taxpayers have a right to have all other collection actions exhausted before a seizure of a taxpayer's assets takes place, unless the Department of Taxation determines that the interests of the State are in jeopardy.

Taxpayers have a right to have the following property exempt from levy: wearing apparel; school books; fuel; provisions; furniture; personal effects; books and tools of a trade, business, or profession; unemployment benefits; and undelivered mail.

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TAX FACTS

From the State of Hawaii, Department of Taxation

TAX FACTS NO. 95-1
September, 1995

ALL ABOUT THE HAWAII USE TAX

The Department of Taxation wishes to advise everyone about the Hawaii use tax. It is one of the least understood taxes despite the fact that anyone, including more than 180,000 registered Hawaii businesses, who orders something from a mail order catalog or who purchases goods outside of Hawaii may be subject to this tax.

The use tax is meant to complement the general excise tax which is a tax most taxpayers doing business in Hawaii must pay on the gross income they derive from business activity in Hawaii. Because sellers in Hawaii must pay the general excise tax, it puts them at a price disadvantage with out-of-State businesses not subject to this tax. The use tax equalizes the tax on a transaction by requiring those acquiring goods (for example, cars, clothes, jewelry, computers, equipment, etc.) from out-of-State sellers to pay a tax at the same rate that an in-State seller would have paid in general excise tax if the sale had occurred in Hawaii. The use tax is 1/2 of 1% for those who import goods for resale at retail in Hawaii; 4% for all other uses.

The Department therefore wishes to provide information, to educate taxpayers, and to answer questions to help Hawaii taxpayers comply with the use tax law. With nearly a million people living in Hawaii, the Department knows that it is impossible to monitor all the spending activities of its residents.

The following examples explain the use tax and answer some of the most commonly asked questions regarding this tax.

1. There was a 4% tax charged for Hawaii on the invoice when I ordered items out of a catalog from a company on the mainland. Do I have to pay it?

Yes. Hawaii residents who shop through mail-order catalogs from sellers outside of Hawaii probably aren't aware that they must pay the state a 4 percent use tax for "imported" items when purchased from out-of-state sellers, such as mail-order companies, who are not licensed to do business in Hawaii.

For ease of administration and convenience to the customers, states prefer that mail-order companies collect and pay the use tax for their customers. If the mail-order company does not collect and pay the tax, the purchaser is responsible for paying the use tax to the state.

Depending on the mail-order companies' activities and presence in Hawaii, they may or may not be obligated to collect and pay the use tax under current interpretations of the U.S. Constitution. Many mail-order companies, nevertheless, have voluntarily assumed such an obligation for the convenience of their customers and to avoid legal uncertainties.

2. I purchased an article of clothing in another state and paid that state's sales tax, which was 3%. Do I also have to pay the Hawaii use tax when I bring the item back to Hawaii?

Yes. The law requires you to report the "landed" value (generally the purchase price plus shipping and handling fees) of the item and to pay the use tax on that value. However, any sales tax you pay to another state may be taken as a credit to offset the Hawaii use tax. The sales tax you paid on any item only may be used to offset the use tax on that item. Any excess sales tax paid may not be used to offset the use tax due on the landed value of a different item, nor will it be refunded. Therefore, the maximum amount of credit which you can claim is the lesser of the sales tax paid on the specific item imported, or the use tax due on the landed value of the same imported item. If the sales tax you paid is less than the use tax due, you will have to report and pay a use tax on the difference.

For example:

Sales price of item purchased in state C	-	\$100.00
State C's sales tax paid (3%)	-	3.00
Cost of shipping and handling fees, etc.	-	10.00

Total landed value of item is the sales price of the item plus shipping and handling fees. It does not include the sales tax paid. Therefore the total landed value is \$110.00.

The Hawaii use tax rate is 4%.

The Hawaii use tax due is $\$110.00 \times 4\% = \4.40

However, because the sales tax paid (\$3) to state C is less than the Hawaii use tax due (\$4.40), the difference, or \$1.40, is due to the State of Hawaii.

3. What if the sales tax paid to the other state was more than 4%?

If the sales tax paid to the other state was equal to or more than Hawaii's 4% use tax, the Department is administratively allowing you not to report or pay a use tax on those items as there would be no additional tax due. Therefore, no report needs to be filed in this case.

It is quite possible that many travelers to the continental U.S. may not owe the use tax upon returning to Hawaii because most states, such as California, Nevada, and Florida, have a sales tax that is higher than Hawaii's 4% use tax. However, there are a few states, such as Oregon, that do not have a sales tax.

4. How should I report and pay the use tax due?

Individual, nonbusiness taxpayers who must pay the use tax should use Form G-26 (Use Tax Return - Imports for Consumption) which can be ordered by calling 587-7572, or 1-800-222-7572. As an alternative, you can choose to write the Department a letter (P.O. Box 259, Honolulu, Hawaii 96809-0259) with a check or money order payable to "Hawaii State Tax Collector." The letter should contain the following information:

- (1) Purchaser's name;
- (2) Social security number;
- (3) Date the property was imported; and
- (4) Fair and reasonable cash value of the imported property (the sales price, shipping and handling fees, insurance costs, custom duty, etc.)

The Department will not require you to file a sales receipt with the report or letter, but you must be able to produce the receipt if you are audited.

5. When is the use tax payment due?

The use tax payment is due the month after the purchased items are brought into the State. Although penalty and interest amounts are due on late paid taxes, the Department will not assess these amounts on nonbusiness late filers for now. Since the Department realizes that most people have been unaware about the use tax, the Department is not asking taxpayers to report and pay use taxes due in previous years; the Department is asking taxpayers to begin reporting now for current and future purchases.

The Department also realizes that the reporting requirements for nonbusiness individuals can be burdensome when the amount of use tax due is small. This is why the Department is being liberal in waiving penalties and interest in late filings for now. Also, if the amount of tax to be reported is so small (under \$10.00) as to make it impractical to report monthly, the Department will not impose penalties and interest if the nonbusiness taxpayer postpones filing to consolidate reporting with additional purchases. In addition, the Department is not insisting that every nonbusiness taxpayer apply for a separate use tax identification number.

Problems relating to use tax collections are not unique to Hawaii. They are experienced by all states which impose a use tax. For this reason, legislation has been introduced at the national level, in Congress (S-545), which could require all mail-order companies to collect the tax for the states.

Hawaii's tax system has always operated under the concept of voluntary tax compliance. Thus, it is up to Hawaii's taxpayers to take their civic responsibilities seriously and to make an effort to report and pay their state taxes.

If any taxpayer would like more information on the use tax, the Department of Taxation has a brochure entitled, An Introduction to the Use Tax. It can be requested from any of our district tax offices.

For More Information Contact: Taxpayer Services at 587-4242

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